The Bombay Gazette

No. 11,584 New Series. BOMBAY:—SATURDAY, JANUARY 16, 1886.

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SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

STEAM TO ADEN, SUEZ, PORT SAID, MALTA, GIBRALTAR, PLYMOUTH, LONDON, BRINDISI, VENICE, TRIESTE, AND MARSEILLES.

PROGRAMME OF DEPARTURES.

Vessels.	Tons	H. P.	Captains.	FRIDAY 1886.
—ASSAM	3038	500	W. J. Nantes	22nd Jan.
L MIRZAPORE	3887	600	R. Harvey	29th "
M VERONA	3116	600	M. de Hornb	5th Feb.
L CATHAY	2983	500	J. P. Hassall	12th "
— GWALIOR	2733	500	P. Harris	19th "
L GANGES	1194	500	E. Stewart	26th "
M SIAM	2011	600		5th Mar.
L NEPAUL	3308	600	T. J. Alderton	12th "
— NIZAM	2726	500	W. J. Webber	19th "
L THAMES	4191	800	W. A. Seaton	26th "
M AUSTRALIA	3661	600	E. Ashdown	2nd April
L PESHAWUR	3900	600	C. H. Maule	9th "
— ASSAM	3038	500	W. J. Nantes	16th "
L CLYDE	4124	800	E. M. Edmond	23rd "
M MALWA	3939	500	G. W. Atkinson	30th "

The steamers marked L proceed direct to London via Malta; and those marked M via Marseilles; for the others, passengers for London change vessels at Suez. All London steamers call at Plymouth.

A steam-barge will leave the Company's Dockyard, Mazagon, at 5 P.M. on the day of sailing to convey passengers on board.

STEAM TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessels.	Tons.	H.P.	Captains.	1886.
PESHAWUR	3900	600	L. H. Moule	22nd Jan.
CLYDE	4124	800	E. M. Edmond	5th Feb.
HYDASPES	2984	500	G. Scrivener	19th "
ANCONA	3128	600	A. G. Murray	5th March.

Return Tickets are now issued at greatly reduced rates to all ports, for particulars of which apply to

F. D. PARKER,
Superintendent, P. & O. S. N. Company.

Bombay, January 16, 1886.

PENINSULAR AND ORIENTAL COMPANY.

BRINDISI ROUTE.

THROUGH TICKETS from BOMBAY to LONDON via Brindisi, including the Continental Railway Fare, are now issued on favorable terms; and return tickets available for three and six months. Tickets can also be obtained which allow passengers to travel 1st class by the steamer and 2nd class by rail from Brindisi to London.

MARSEILLES ROUTE.

STEAMERS leave BOMBAY for MARSEILLES and LONDON direct every four weeks (see general advertisement), and the voyage to the former port is accomplished in 19 days in fair weather (21 days during the Monsoon). The Railway journey from Marseilles to London occupies about 27 hours.

Fares to London, by the sea route or *viâ* Marseilles, including the Railway Fare across the Continent:—
First Class, Rs. 680. Second Class, Rs. 370.
Coupons for the Railway journey must be taken before leaving India.
Return Tickets are also issued, for particulars of which and all other information on the subject, apply to

F. D. PARKER,
Superintendent, P. and O. S. N. Co.

Bombay, Dec. 29, 1885.

NAVIGAZIONE GENERALE ITALIANA

SOCIETA RIUNITE FLORIO RUBATTINO.

THE Regular Mail-steamers leave BOMBAY on the 1st of each month at noon, calling at ADEN, SUEZ, PORT SAID, MESSINA, NAPLES, GENOA, and MARSEILLES, starting from GENOA on the 24th of every month for BOMBAY.

FARES to all Ports of Italy Rs. 300, 340, Rs. 150, for First, Second, and Third Class, respectively, inclusive of Wine. Infants are allowed free. Children over three and under ten years, half fare. Families will be allowed liberal discount. To Marseilles Rs. 20, 10, and 5 extra, for First, Second, and Third Class, respectively.

Passengers' heavy Baggage will be delivered in LONDON, FREE OF CHARGE, to the extent allowed in the handbooks.

A discount of 25, 20, and 10 per cent. is allowed Passengers returning within three, six, and twelve months respectively, from the date of LANDING.

The following or other First Class Steamers will leave Bombay:—

	Tons. H.P.	
MANILLA	5,000 850	1st Feb. 1886
DOMENICO BALDUINO (late China)	5,000 850	1st Mar. 1886
RAFFAELE RUBATTINO	5,000 800	1st April 1886

Steam Launch leaves Apollo Bunder between 10 and 11 a.m. on the day of sailing, with Passengers and heavy Baggage.

Through Railway Tickets available for 17 days to London via Calais or Brighton, both from Genoa and Naples, are issued here.

For Handbooks of information and other particulars apply to

F. BOZZONI,
Agent.

Sassoon House, Elphinstone Circle, Bombay, Nov. 3, 1885.

AUSTRO-HUNGARIAN LLOYD'S S. N. Co.

REGULAR LINE OF STEAMERS
BETWEEN BOMBAY, BRINDISI, AND TRIESTE, *VIA* CANAL.

Steamers.	Captains	Tons.	H. P.	To sail 1886
TITANIA	G. Mahorcich	4,100	600	2nd Feb.
MEDUSA	R. Deperis	3,600	550	2nd Mar.
ELEKTRA	G. Ragusin	4,200	600	3rd April.
PANDORA	G. Mettel	3,500	550	16th "
BERENICE	G. B. Verona	3,500	550	3rd May.

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck
TRIESTE OR BRINDISI	Rs. 500	Rs. 300	Rs. 120

RETURN TICKETS are now issued available for SIX MONTHS at the following rates:—

	1st Class.	2nd Class.
TRIESTE OR BRINDISI	Rs. 800	Rs. 480

Above rates include Wines supplied at meals.

Steamers for BOMBAY leave TRIESTE on the 5th, and BRINDISI on the 7th, of each month.

The Company's steam launch will be in attendance at the Apollo-bunder on the day of sailing to convey passengers and their luggage to the steamer, free of charge.

STEAM TO COLOMBO, PENANG, SINGAPORE AND HONGKONG.

Steamer.	Captain.	Tons.	H.P.	To sail 1886.
ELEKTRA	G. Ragusin	4,200	600	31st Jan.

For further particulars, freight, passage, &c., apply to

J. JANNI,
Agent.

Sassoon House 50, Church-gate-street,
Bombay, Jan. 16th, 1886.

CLAN LINE OF STEAMERS.

THE following sailings have been arranged:—

BOMBAY TO LIVERPOOL DIRECT.

Steamers.	Tons.	Comdrs,	About 1886
*CLAN FORBES	2,450	J. A. Guard	26th Jan.
" OGILVIE	3,460	G. Nelson	4th Feb.

* This steamer does not carry passengers.

To be followed by other first-class steamers at regular intervals.

Each steamer carries a properly qualified Surgeon and Stewardess, and Wines can be had on board at moderate prices.

The steamers have excellent accommodation for first-class passengers.

For information as to rates of Passage, &c., apply to

FINLAY, MUIR & Co.,
Agents.

Bombay, 15th January, 1886.

PASSENGER SEASON, 1886.
ANCHOR LINE.

A first-class STEAMER of this Line will leave BOMBAY for LIVERPOOL and LIVERPOOL for BOMBAY, regularly once a fortnight.

Favourable terms for return passages.

W. & A. GRAHAM & Co.
Agents.

Bombay, 26th November, 1885.

SHIPS-BINOCULARS,
NIGHT-GLASSES,

of extraordinary power and large fields

BY D. MCGREGOR and CO.

A fine selection on hand.

FAVRE, LEUBA & CO.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited)

Intend to despatch Steamers as follows:—

FOR KURRACHEE AND KATTYWAR COAST.

S.S. "BURMAH," 1,081 tons, on FRIDAY, 22nd January, 1886, at 11 a.m., calling at Veraval, Mangarole, Porebunder, and Gatch Mandvie, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S.S. "ASSYRIA," 1,497 tons, on MONDAY, 18th January, at 11 a.m. (unless detained by non-arrival of outward English Mail), calling at Kurrachee, Bunder Abbas, Lingah, Bahrein, Bushire, Fao, and Muscat, in the foregoing or any order, weather permitting.

FOR COAST AND CALCUTTA.

S.S. "AGRA," 1,307 tons, on WEDNESDAY, 20th January, at 5 p.m., calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

MACKINNON, MACKENZIE & Co.,
Bombay, 15th January, 1886. Agents.

HALL LINE OF STEAMERS.

THE following sailings have been arranged:—

BOMBAY TO LIVERPOOL
CALLING AT MALTA.

Capts.	Tons.	H.P.	
S.S. RYDAL HALL	Buck	2700	400 on or about 4th Mar.
S.S. WISTOW HALL	Verdi	2700	400 on or about 25th "

Each Steamer carries a Surgeon and Stewardess. For further particulars apply to

EDWARD BATES & Co.,
Agents.

Bombay, 6th January, 1886.

NEW ADVERTISEMENTS.

CHEAVIN'S
PATENT RAPID FILTERS,

THE most efficient yet invented, they purify with astonishing rapidity the most offensive, stagnant, or other water, and are fitted with Silver-plated Tap-and India rubber Washer, complete.

Cash price.

Rs. a.

Domestic Filters, in Cream-Coloured Stoneware—

No. 000	Half gallon size Wicker covered	7 8
" 00	One and a half gallon size Wicker covered	9 8
" 0	Two and a half gallon size Wicker covered	12 8
" 1	Three and a half gallon size Wicker covered	14 8
" 2	Five gallon size Wicker covered	17 8
" 3	Six " "	20 0
		24 8
		27 0
		30 0
Pocket Filter (no Traveller should be without one.)		35 0

SOLE AGENTS FOR BOMBAY PRESIDENCY,
TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA AND POONA.

"EXCELSIOR"
TOBACCO AND CIGARETTES.

TESTIMONIALS.

SIR HENRY HALFORD, Leicester, England.—"Your 'Excelsior' Tobacco is so good that I shall be obliged if you will send me ONE HUNDRED POUNDS of it."

MARQUIS DE LE COUTEULX DE CAUMONT, Paris, France.—"The 'Excelsior,' I do not hesitate to say, is the BEST TOBACCO I ever smoked."

"Excelsior" Tobacco, in 4 oz. Packets, Flake cut for Pipes	Rs.	1 0
"Excelsior" Tobacco, in 4 oz. Packets, Long cut for Cigarettes or Pipes		1 0
"Excelsior" Cigarettes, in boxes of 100		2 0

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA, AND POONA.

INDIAN CIGARS,

PREPARED at TRICHINOPOLY, MADRAS PRESIDENCY, expressly for TREACHER & Co., LIMITED, from finest selected and thoroughly matured Tobacco, and acknowledged to be the cheapest and best Smokes procurable.

Cash Prices

TREACHER'S NOBLE'S CHEROOTS, without Straw	per Box of 100	Rs.	2 0
TREACHER'S DAWSON'S CHEROOTS, with Straw	" 100	"	2 0
TREACHER'S THOMSON'S CHEROOTS, with Straw	" 100	"	2 0
TREACHER'S HAVANNAH, CIGAR SHAPE	" 100	"	2 0
TREACHER'S GEM MUSTER, CIGAR SHAPE	" 100	"	2
TREACHER'S DINDIGUL CHEROOTS, with Straw	" 100	"	2 4
TREACHER'S MUSTER, Barrel Shape	" 100	"	2 4
TREACHER'S CLUB MUSTER, CIGAR SHAPE	" 100	"	3 0

TREACHER AND CO., Limited,
BOMBAY, BYCULLA AND POONA.

NOTICE.

WANTED, by a NATIVE PRINCE in CENTRAL INDIA, COUPLES of DOMESTIC ANIMALS such as fowl, sheep, and cattle of the different countries of the world for his museum. Any Mercantile or Shipping Company in Bombay willing to supply them should apply to A. B., care of the Post Master, Indore Camp, stating time and cost per couple including delivery at Indore Station.

Any Gentleman having the couples of these animals for sale may apply to the above address.

WANTED, for service under the BROACH DISTRICT LOCAL BOARD—

One Sub-Overseer on	Rs.	70 by 20 Batta.
One do. do.	"	60 by 20 "
One do. do.	"	45 by 20 "

Applicants must have passed the Public Works Department Examination for Sub-Overseers, and must not be over 30 years of age. All appointments will be probationary for one year.

Applications with certificates to be sent to

THE PRESIDENT,
District Local Board, Broach,

before 31st January, 1886.

T. D. MACKENZIE,
Collector and President,
District Local Board, Broach.

Broach, 7th January, 1886.

NOTICE.

NOTICE is hereby given that a friend of Mr. HAJEE CASSUM MOOLJEE of Bombay, Khoja inhabitant, being desirous, if possible, to settle with the creditors of the said HAJEE CASSUM MOOLJEE, all creditors and persons having any claims or demands upon or against the property of the said Hajee Cassum Mooljee are hereby requested to send in the full particulars of their claims and demands, together with all proofs thereof, to the undersigned at their offices, No. 27 Meadow-street, on or before the 28th day of January instant, and notice is hereby also given that after that date the said friend will proceed, if possible, to settle only with such of the creditors as shall have sent in the full particulars of their claims and demands within the time aforesaid.—Dated this 13th day of January 1886.

PESTONJEE & RUSTIM,
Attorneys-at-Law.

LIST of ESTATES to which LETTERS of ADMINISTRATION have been GRANTED to the Administrator General and of Estates which have come under his charge.

AUGUSTUS WILLIAM HAMILTON, late Permanent Way Inspector, Sind Pishin State Railway.

GEORGE BRADY, late Honorary Lieutenant in the Ordnance Department, Hyderabad Contingent.

J. L. COLLINS, late Accountant, Indus Valley State Railway.

WILLIAM MCAULEY, late Driver, Indus Valley State Railway.

THOMAS BRADY, late Inspector, Southern Mahratta Railway.

JOHN GLENDARVIN WINSTONE, late Surgeon, Bombay.

Mrs. CATHARINA DE CRUZ E BARRETTO, late of Bombay, Portuguese Inhabitant.

All persons having claims against, being indebted to, or holding property belonging to the abovenamed, estates are hereby required to state their claims, pay their debts, and hand over such property to the undersigned forthwith. All claims must be sent to the undersigned at his office within one month from the date of this advertisement. At the expiration of the said period the assets of the estate will be distributed, and claims received after that period will not be recognised.

L. RIVETT-CARNAC,
Administrator-General.

Administrator-General's Office, High Court, Bombay, 7th January, 1886.

GENERAL GYMKHANA KIT.

THE LARGEST AND BEST SELECTION IN INDIA.

CRICKET KIT.

		Rs.	a.
BATS, Boys, each Re. 1-12, Rs. 2-12-8			3 0
Do. Practice	each		5 8
Do. do. Best Selected Dovetail	"		6 8
Do. Single Cane	"		8 0
Do. Double Cane	"		9 0
Do. Treble Cane	"		10 9
Do. All Cane	"		11 8
STUMPS for Boy's use	Per set		2 0
Do. Plain Polished Ash with Bails	"		3 8
Do. With Brass Ferrules	"		5 8
Do. do. and Iron Points	"		6 0
NETS, for long stopping, 6 yards long, by 2 yards high, with Poles, Ferrules, Ropes, &c.	each		11 0

		Rs.	a.
BALLS, Boys, each Re. 1-4 and			1 12
Do. Duke's double Seam	each		3 8
Do. do. Treble Seam	"		4 4
Do. Thrasher & Co.'s Double Seam	"		3 8
Do. do. Treble Seam	"		4 0
Do. do. Four Seam, Registered Pattern, the finest manufactured	"		4 8
WICKET-KEEPING GAUNTLETS, of superior quality, and well ventilated	per Pair		6 8
BATTING GLOVES, best Improved			6 8
Vulcanised Tubular India Rubber	"		
BAGS for Carrying Cricket Kit, strong green cloth, Leather Binding, Brass Lock	"		18 0
LEG GUARDS, Chamois Skin	"		6 0
SHOES, fitted with Spikes	Per Pair		10 8

LAWN-TENNIS KIT.

			Rs.	a.
BATS, Best English make, gent's	each		6	4
Do. do. Cork-handled, gent's	"		7	0
Do. do. double strung, gent's	"		9	0
Do. do. Pinder's Pull Tight, with a screw adjustment which enables the Player to keep his Bat tightly strung	"		13	8
Do. do. Champion match, Plain strung	"		9	0
Do. do. do. double strung or Gibraltar strung	"		11	0
Do. do. do. Diamond strung	"		8	0
Do. do. Princess, Ladies' Presentation Bat	"		8	0
Do. do. Prince, Gentlemen's do.	"		10	8
Do. Treacher's "Ne Plus Ultra," the latest pattern	"		9	8
Do. Ayre's Champion	"		12	12

		Rs.	a.
BALLS, best India-rubber, Enamelled Regulation	Per doz.		5 0
Do. best Flannel covered, Silk sewn, Regulation size	"		8 0
Do. do. do. Champion, Undersewn do.	"		9 0
Do. do. Waterproof, Seamless perfect, the best Ball yet introduced	"		12 0
Do. Ayre's do.	"		12 0
A complete set, consisting of 4 best Ash bats, 6 covered India-rubber Balls, strong cord net, with poles, stay ropes, Pegs, &c., and Book of Instruction, in dealwood box			45 0
NETS, Strong Cord, with Poles complete 42 by 3½ Regulation Club			11 0
PRESSES, in plain mahogany, with Screws	each		7 0
SHOES, Gentlemen's, with plain or corrugated India-rubber Soles	Per Pair		9 8

FOOT BALL.

		Rs.	a.
ASSOCIATION BALLS, Vulcanized India Rubber, covered with best hide leather, specially dressed			
No. 4—26 in circumference	each.	6	8
No. 5—28 in do.	"	7	4
No. 6—30 in do.	"	8	0
No. 7—32 in do.	"	9	0
RUGBY BALLS, Nos. and Price the same as Association Balls.		12	12

GOLF.

		Rs.	a.
BALLS Nos. 26, 27, 27½ and 28	per doz.	9	0
CLEEKS	each.	4	8
IRONS	"	4	8
IRON NIBLICKS	"	4	8
PLAY CLUBS	"	3	8
PUTTERS	"	3	8
SPOONS, Long, Middle and Short	"	3	8

RACKETS, BADMINTON, FENCING, FIVES, QUOITS, POLO, FISHING TACKLE, SPORTING AMMUNITION.

TREACHER & COMPANY, Ld.,
BOMBAY, BYCULLA AND POONA.

CLARETS!
CLARETS!!
CLARETS!!!

WE beg to invite attention to our selection of bottled Clarets. The assortment consists of great diversity of character, and is deservedly popular both with Connoisseurs and General Consumers:—

Per doz. bottles. Rs. as.		Per doz. Pints. Rs. as.
9 0	Petit Medoc (good useful House-hold Wine).	5 0
9 8	Medoc Superior (soft and excellent value)	5 8
10 0	St. Julien } Light Breakfast Wines	6 0
12 0	St. Estephe } Light Breakfast Wines	7 0
12 8	St. Emilion } (strongly recommended).	7 8
13 0	Chateau de France }	7 8
15 0	Margant } Favorite Breakfast Wines	8 8
16 0	Haut Canon } (recommended)	9 0
17 0	Monton Rothschild (Soft and fully matured)	9 8
20 0	Chateau Leoville } Magnificent Bouquet	11 0
23 0	Chateau Lafitte } (recommended).	12 8
26 0	Chateau La Rose } Light and Soft with Beautiful	14 0
28 0	Chateau Margaux } Aroma	16 0

BARTON AND CO., LIMITED,
WINE, PROVISION, AND GENERAL STORES,
BOMBAY AND POONA.

CONFECTIONERY.

ALLAHABAD, (BUNCOMBE & Co.)

Lemon Star Rock.
Lemon Barley Sugar.
Acciculated Lemon Drops.
Almond Hard Bake.
Almond Toffee.
Strawberry Drops.

FRENCH AND ENGLISH.

Chocolate Cream.
Chocolate Nougats.
Burnt Almonds.
Chocolate Noels.
Sugared Almonds.
Conversation Lozenges.
Vegetable Dragees.
Chocolate Drops.
Pralines.
Chocolate Menier.
French Mixtures.
Scotch do.
Jujubes.
Assorted Drops.

CRYSTALLIZED FRUITS.
Re. 1-12 per lb.

Greengages.
Cherries.
Pears.
Strawberries.
Apricots.
Knots and Brochettes.

DRY FRUITS.

French Prunes for Dessert.
Turkey Figs.
Almonds, Currants.
French Prunes for Stewing,
Muscatelle Raisins.
Pistachio Nuts.

W. J. ESSEI.
CONFISERIE DE PARIS.
FORBES-STREET, FORT, BOMBAY.

GRAND ATTRACTION.

CLEARANCE SALE. RARE OPPORTUNITY.

MESSRS. SHROFF BROTHERS have much pleasure to inform the General Public that they are now Offering their undermentioned Goods to Clear the Christmas Stock at much below the Prices charged by other Firms.

TWO ANNAS IN EACH RUPEE, OR 12½ PER CENT.

Table Ornaments.
Albums.
Photo Frames.
Hand Bags.
Fans.
Work Boxes.
Scent Case.
Money Purses.
Card Cases.
Gold Guards.
Silver ,,
Silver Lockets.
Plush Goods.
Music Boxes.
Glove Boxes.
Writing Desks.
Majolica Vases.
Toys, Toys.
Dolls, Dolls.
Pa-Ma Dolls.
Rubber Balls.
Fancy Needle Cases.
Scrap Pictures.
Wall Brackets.
Scrap Albums.
Flowers.
Parasols.
Umbrellas.
Bon-Bon Dolls.
Blotters.
Steam Toys.
Tin Toys.
Mechanical Toys, &c.

Few Kid and Calf Boots at HALF PRICE

Do	Stocking Coloured	Do	do
Do	Frillings	Do	do
Do	Laces	Do	do
Do.	Mittons.	Do	do
Do	Gloves	Do	do
Do	Photo Frames	Do	do

OUR PRICES ARE ACKNOWLEDGED CHEAP.

SHROFF BROTHERS,
No. 52, Esplanade-cross-road. (Near Crawford Market.)

EVERY MAN HIS OWN HORSE.

BICYCLES AND TRICYCLES
ON THE HIRE-PURCHASE SYSTEM.

MESSRS. MARCKS and Co., Limited, have much pleasure in intimating to the public that they have just unpacked their first consignment of Bicycles and Tricycles of the very best finish, and beg to draw their attention to the fact that they are now offering them for sale on the easy purchase system.

The main object of this system is to assist persons of small means and regular incomes to the possession of a useful article by a series of small monthly payments until the entire sum is secured, the security being a lien on the Bicycle or Tricycle while in the possession and use of the purchaser. The system offers great advantages to those who are not in immediate possession of funds, in that the small monthly instalments have not any serious tax upon their income.

THE "SPIDER" TRICYCLE.—This is a wonderfully cheap machine considering the excellent nature of its manufacture, with the new adjustable "ventilator," spring saddle, nickel-plated fittings, ball bearings combining speed, power, lightness, and simplicity throughout, is the lightest driver extant, a powerful machine, and a good hill climber.

For cash with order ..... Rs. 500.
On easy purchase system by 12 equal monthly instalments of Rs. 44 ..... Rs. 528.

THE "CHALLENGE" BICYCLE.—This is a safety machine of beautiful finish, ball bearings to all wheels and levers.

For Cash with order ..... Rs. 260.
On easy purchase system by 12 equal monthly instalments of Rs. 23-12 ..... Rs. 269.

THE "CHAMPION" BICYCLE powerfully constructed, a sound, strong, and reliable machine.

For cash with order ..... Rs. 260.
On easy purchase system by 12 equal monthly instalments ..... Rs. 288.

MARCKS AND COMPANY, LIMITED,
MECHANICAL ENGINEERS.
WATCH, CHRONOMETER, CLOCK MAKERS, AND JEWELLERS,
(OPPOSITE UNIVERSITY CLOCK TOWER),
BOMBAY.

FINE OLD SCOTCH WHISKY.

THOMSON and TAYLOR'S blend of FINE OLD CAMPBELTON AND ISLAY rank amongst the finest of Whiskies imported into this country. It is a rich, mellow and soft Spirit, genuine and wholesome. A trial is solicited from all who appreciate

A REALLY GOOD SOUND WHISKY PEG.

Shipments arrive regularly direct from Scotland, so that Clubs and Messes can be promptly supplied. Price per dozen, Rs. 23; per bottle, Rs. 2, cash.

THOMSON AND TAYLOR,
35, ESPLANADE-ROAD, BOMBAY.

NIGGER TROUPES.

S. ROSE & CO., BOMBAY.

BANJOS.
From Rs. 5 to Rs. 75.
Send for detailed list, post-free.

PICCOLOS. Rs. a.

Cocoa-wood, with six German-silver Keys and Slide-head, in D or G in Plush-lined Mahogany Box 20 0
Ebony ditto ditto, in D, in Paper Box 10 0

FLAGEOLETS.

Cocoa-wood, in D, with Flute-head, six German-silver Keys and German-silver Tips, in Plush-lined Mahogany Lock Box 25 0
Do. do., 2nd quality 20 0

NIGGER WIGS.

Each Rs. 4, Rs. 5, Rs. 6, and 7 8

NIGGER BONES.

Per set 2 8
Ditto Ebony 2 8
A substitude for Bones, the Distinct 0 8

TAMBOURINES.

WITH SCREWED PARCHMENT HEADS.

14 inches in diameter 12 0
12 " " 9 0
11 " " 6 0
9 " " with tacked heads 2 0
9 " " electro-plated metal hoop 10 0

CASTANETS.

Ebony, per set 2 8

TRIANGLES AND STRIKERS.

Rs. 4, Rs. 6, Rs. 8, and 12 0

GERMAN BELL ACCORDIONS.

At Rs. 12, Rs. 15, Rs. 20, and 22 0

MODELS OF VIOLINS.

Straduarius, Guernarius, Amati, &c., Rs. 25 to 120 0
Each Violin is supplied with a Bow and extra set of Strings, and a box of Rosin, in Plush-lined Black-wood Case, complete.
Three-quarter sized Violins, complete with Bows and Cases, at Rs. 25 and 35 0
Violin Strings, per set 1 8
Cheap Violins and Bows, not in Cases, Rs. 15, Rs. 25, Rs. 35 and 45 0
Violin Bows, each Rs. 2-8 to 18 0
Set of Æolian Tuning Pipes for the Violin 6 0
Violin Cases, Rs. 8 to 20 0

BRASS WHISTLES.

A large assortment, each Re. 0-12, 1, 1-4 and 1 8

NICKEL-PLATED WHISTLES.

Each Rs. 2-4, 2-8, 3, and 3 8

CORNETS. Rs. a.

Best quality, by Boosey & Co., London, in case complete, Rs. 85 and 100 0
First-rate French Instruments, Rs. 35, 50 and 65 0

ENGLISH CONCERTINAS.

English Treble Solo Concertina, Double-action, with 48 Keys, Full Compass, G to C, three Octaves:—
No. 1. Mahogany Instrument, in black case (cheap but well made) 50 0
No. 2. Mahogany Instrument, Mahogany Box 65 0
No. 3. Best finished Rose-wood Instrument, the Keys bushed &c., surrounded with cloth to prevent rattling, in Rosewood Box; an excellent Instrument 95 0
No. 4. Best finished Rose-wood Instrument. Keys bushed metal studs (&c., surrounded with cloth to prevent rattling), in Rose-wood Box; an excellent Instrument 120 0
No. 5. Walnut Instrument with steel vibrators, brass corners—in Walnut Case 200 0

ANGLO-GERMAN CONCERTINAS.

Mahogany Concertina, 20 keys, in Blackwood Lock Box 25 0
Rosewood Concertina, 20 keys, extra finish, in Mahogany Lock Box 35 0
Mahogany Concertina, 28 keys, in Mahogany Lock Box 40 0
Rosewood Concertina, 28 keys, in Mahogany Lock Box 45 0
Mahogany Concertina 30 keys, in Mahogany Lock Box 45 0

FLUTES.

Concert Flute, in D, of Cocoa-wood, with 8 German-silver Keys and German-silver Tips, in lined Mahogany Lock Cases, Pratten's perfected model by Boosey and Co. 100 0
Do. do. (not by Boosey) with Silver lip-plate 75 0
Do. do. without lip-plate 61 0
Do. do. 54 0
Do. do. Foreign make, in Box 25 0
Cheaper Flutes, without case, each Rs. 5, Rs. 10, Rs. 15, and 25 0

FRENCH ACCORDIONS OR FLUTINAS.

A new stock just received, each at Rs. 20, 25, 28, 30, and 35 0

N.B.—SEND FOR OUR NEW DETAILED CATATOGUE, POST-FREE.

LIST OF SONGS FREE ON APPLICATION,

S. ROSE & CO., BOMBAY.

CUTLER, PALMER AND CO.,
BOMBAY.

ALSO OF LONDON, CALCUTTA, BORDEAUX, MADRAS, LAHORE, KARACHI.

FOUR GOLD AND TWO SILVER MEDALS were awarded to us and Correspondents whom we represented at the late Calcutta International Exhibition.

	Credit. Per 1 doz. qts. Rs. a.	Per case. 2 doz. pts. Rs.
LIQUEURS, &c.		
Curacao, Amsterdam, Orange and White	54 0	96 0
Chartreuse, green, per bottle	8 0	
Do. yellow "	6 12	
Benedictine from the Monastery	65 0	68 0
Maraschino de Zara, best	56 0	
Kümmell, finest Riga	30 8	
Cherry Brandy, best Copenhagen	42 0	44 0
Orange Bitters, best	28 0	
Vermouth	21 0	
Assorted Liqueurs, choice, per doz. pts.		29 8
Lime-Juice Cordial	14 0	
BEER.		
Bass's Champagne Ale, "The Bull Dog" Bottling	6 0	4 2
Guinness's Extra Stout, "The Bull Dog" Bottling	6 0	4 2
German Pilsener Beer	5 8	4 0
CIDER, ETC.		
Champagne Cider	7 0	4 4
Norfolk "Dry, sparkling Cider"	7 0	
Minerva Mineral Water	4 4	2 8

COGNAC IN JARS.	Credit. Per Gallon without Jar. Rs. a.
Cognac **** Very superior Old Pale	16 0
" *** Superior Old Pale	14 0
" ** Fine Old, very soft	12 0
" * Capital Peg	11 0

WHISKY IN JARS.

Irish and Scotch, A 1 quality our own shipping 9 8

The Jars can be returned for refilling. We keep stocks of Cognacs and Whiskies in Wood. An allowance for the Jar will be made deducting all outlay for carriage to Godown.

Empty Jars for do. ..... 1 gal. Rs. 2 0 each.
Do. do. do. ..... 2 " " 3 0 "
Do. do. do. ..... 4 " " 4 0 "
Wood Taps, Re. 1-8 each. Plated Taps, Rs. 4 each.

SHERRY IN WOOD AND JARS.

	Credit. 4 Gls.	13½ Gals.	27 Gals.	54 Gals
MANZANILLA.	Per Jar.	Octve	Qrt. Cask.	Hhd.
	Rs. a.	Rs. a.	Rs. a.	Rs. a.
	42 0	130 0	248 0	485 0

CLARET IN WOOD.

	Hhd. 48 Gals. Rs. a.
St. Estephe	240 0
Medoc	190 0

Of these we keep Stocks from October to March only.

THE ABOVE PRICES ARE SUBJECT TO DISCOUNT FOR CASH.

TRADE AND MESS ALLOWANCES FROM ABOVE PRICES ON APPLICATION.

NEW ADVERTISEMENTS.

GAIETY THEATRE.

Lessee & Manager.... MR. FRAMJEE C. MEHTA.

THE GAIETY COMPANY,
UNDER THE PATRONAGE OF
HIS EXCELLENCY THE RIGHT HONORABLE
THE LORD REAY.

TO-NIGHT, SATURDAY, 16th JANUARY,
SUCCESS COMMANDS SUCCESS,
Novelty and Variety Combined.
THE GREAT BILL OF THE SEASON,
Brough's Glorious Burlesque.
THE FIELD OF THE CLOTH OF GOLD.

PROGRAMME.

The Performance will commence with the Sparkling Comedy in one Act, entitled
OLD GOOSEBERRY.

Mr Fizzington Corker	Mr D C Smith.
Simon Snapshot	,, J Devon.
Gardner	,, H Walters.
Game-keeper	,, H Cleveland.
Laura	Miss L Vernon.
Matty	Mrs Geo Norville.

To be followed by W Brough's Original Grand Historical Extravaganza, entitled,
THE FIELD OF THE CLOTH OF GOLD.

Henry VIII of England	Mr J Devon.
Francis I of France	,, D C Smith.
Earl Darnley	Miss Louise Crawford.
Duke of Suffolk	,, L Vernon.
Sir Guy the Cripple	Mr C Vane.
Tete de Veau	,, H Cleveland.
Le Sieur Bolsey	Mrs Geo Norville.
Bloe	Mr Daubany.
The Lady Constance de Grey	Miss Emma Markham.
Rose de La Holx	,, Minnie Hinson.
Anne Boleyn	,, May Anderson.
Queen Katherine	Mr Geo Anderson.

SYNOPSIS OF SCENERY INCIDENTS, &c.

SCENE 1ST—THE QUAY AT CALAIS.
Preparations for the Royal Visit, the Fugitive Peer and the Peerless Fugitive.
ARRIVAL OF THE ROYAL BARGE.
King Henry, very poorly, regrets leaving England and Wails. Anne Boleyn finds the Brandy, Queen Katherine finds fault; Sir Guy finds Constance, Darnley finds he's discovered, King Henry finds excuses for not attending to business.

SCENE 2ND.—THE WOODS AND FORESTS.
The Hunt! King Francis, too eager to get the Game—discovers that he's lost.
MULL—A DRAMATIC SITUATION.

SCENE 3RD—THE FIELD OF THE CLOTH OF GOLD.
The Meeting of the Monarchs! Great demonstration in honor of the Anglo-French Alliance.

SCENE 4TH—ANTE CHAMBER IN KING HENRY'S PAVILLION.
The Capture, the Culprit, and the Challenge.

SCENE 5TH—THE TOURNAMENT.
Henry and Francis, to prove that they 'll be friends until death, endeavour to kill each other as speedily as possible. The Boxing and the Wrestling;
GENERAL RECONCILIATION.

PRICES OF ADMISSION AS USUAL.
Reserved Tickets at Messrs. SOUNDY & Co., Ld.

IN PREPARATION.
Gilbert and Sullivan's New Comic Opera,
MIKADO.

POONA SKY RACES.

ENTRIES to the above MEETING CLOSE on MONDAY next.
J. HAMWELL, Hon. Secy.,
The Club, Poona.

TO CHEMISTS' ASSISTANTS.

WANTED IMMEDIATELY, for a good class dispensing and retail business, a competent and steady Assistant. One who has had several years' experience at home, and who is a Member or Associate of the Pharmaceutical Society preferred. Must be an European.
Apply to SYMES & Co., Simla.

GOVERNMENT TELEGRAPH DEPARTMENT.

WANTED 700 ABLE-BODIED COOLIES at once. For particulars apply to
S. H. C. HUTCHINSON,
Government Telegraph Office, Bombay.

MATHERAN. To Let, "BELLA VISTA," thoroughly renewed. Sitting and Dining rooms, Minton tiled and Bed-rooms, Mosaic flooring, and replete with every convenience. Inspection Invited. Apply to
E. W. FLOWER,
4, Hummum Street. House Agent.

SCARLET BLANKETS.

NOW READY, SUPERIOR SCARLET BED BLANKETS, 7' by 5', all pure wool and fast colour. Rs. 4-8-0 each for cash, with order or by V. P. P.
ELGIN WOOLLEN MILLS, CAWNPORE.

FAST DYED KHAKEE DRILL.

THE attention of Commanding Officers is particularly invited to the NEW FAST DYED KHAKEE DRILL now being introduced by the ELGIN MILLS COMPANY, CAWNPORE.
The colour of this Drill is guaranteed against Soap, Soda, Sunlight and Acids.
Samples upon application to the Agent.

SHIPPERS and CONSIGNEES of CARGO per Italian Mail Steamer "MANILLA," Captain A. Cruciani, are hereby informed of her arrival on the 15th inst., and that she is DISCHARGING AND LOADING in the Stream.
All claims for short delivery, &c., must be sent in before the departure of the steamer, otherwise they will not be admitted under any circumstances.
F. BOZZONI,
Agent.

GREAT INDIAN PENINSULA RAILWAY.
NOTICE TO SHAREHOLDERS.

INTEREST and DIVIDEND WARRANTS for the half-year ending 31st December 1885 have THIS DAY been POSTED.
G. A. BARNETT,
Agent.
Company's Offices, Bombay, 14th January 1886.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.
TESTAMENTARY AND INTESTATE JURISDICTION.

VICTORIA, by the Grace of God of the United Kingdom of Great Britain and Ireland, Queen, Defender of the Faith, Empress of India. Petition for Probate of the last Will and Testament of Sundarrow Raghunath Sungiri, late of Bombay Hindoo Inhabitant deceased.
JAGANNATH SUNDARROW the Sole Executor named in the said Will.....Petitioner.

ALL PERSONS claiming to have any interest in the Estate of the abovenamed deceased are hereby cited to come and see the proceedings, if they think fit, before the grant of Probate of the Will of the abovenamed deceased.
Witness Sir CHARLES SARGENT, Knight, Chief Justice at Bombay aforesaid, the 13th day of January, in the year of our Lord one thousand eight hundred and eighty-six, and in the forty-ninth year of our Reign.

The Seal of the High Court at Bombay

G. H. FARRAN,
Acting Registrar.
L. N. BANAJEE,
The 13th day of January, 1886.
MR. MANSUKHLAL M. MUNSHI,
Petitioner's Attorney.

PROCLAMATION.—BOMBAY TO WIT—
By virtue of a Precept to me directed, I hereby proclaim and give notice that the FIRST SESSIONS of 1886 of OYER AND TERMINER, and GENERAL GAOL DELIVERY, will be holden before the High Court of Judicature at Bombay, at the Court House, on TUESDAY, the second day of February next, at 10 o'clock in the forenoon, for the trial of all Treasons, Murders, and other Felonies, Perjuries, Trespasses, and other Crimes, Misdemeanors, and Offences, had, done, or committed, within the Town and Island of Bombay, and the Limits thereof, and the Factories subordinate thereto; and also to inquire, hear, and determine, in the like manner, all Treasons, Murders, Felonies, Forgeries, Perjuries, Crimes, Extortions, Misdemeanors, Offences, Wrongs, and Oppressions, had, done, or committed by any of Her Majesty's British Subjects in any of the Territories which now are subject to, or dependent upon, the Government of Bombay, or within any of the Dominions of the Native Princes of India in alliance with the said Government.
And also, that at the same time and place will be holden a Session of Admiralty, for the trial of all Treasons, Murders, Piracies, Robberies, Felonies, Misdemeanors, Offences, and other Maritime Crimes whatsoever, done or committed on the High Seas.
And I hereby give notice to all persons bound to prosecute and give evidence at the above Sessions, or in any way concerned therein that they are to attend at the time and place above mentioned, and not to depart without leave of the Court.
And I hereby give notice to all Justices of the Peace, Coroners, Ketheators and also all Chief Constables and Bailiffs of the Town and Island of Bombay and the limits thereof, that they be then and there in their own persons, with their Rolls, Records, Indictments, and other Remembrances, to do those things which to their offices in that behalf appertain to be done.—Dated this 9th day of January, 1886.
W. WORDSWORTH,
Sheriff of Bombay.

ROYAL INSURANCE COMPANY
CAPITAL—£2,000,000 STERLING.
TOTAL ACCUMULATED FUNDS, invested in the best and safest Securities, now amount to
£5,348,407, 9s. 2d. STERLING.

FIRE BRANCH.

POLICIES covering risks on MERCHANDISE, BUILDINGS, SPINNING MILLS, COTTON AND JUTE PRESSES, SHOPS, BUNGALOWS, HOUSEHOLD FURNITURE, HOTELS, AND CLUBS, both in BOMBAY and in the MOFUSSIL, granted on most favourable terms. COALS on the BUNDERS and KEROSINE OIL also covered.

Fire Premiums for 1879	£900,690
,, 1885	988,156

LIFE BRANCH.
LARGE REDUCTION IN RATES.
POLICIES granted by the UNDERSIGNED without reference to Head Office on APPROVED lives. MILITARY LIVES in CIVIL employ have extra premium returned.
ENDOWMENT ASSURANCES, payable at fixed periods or at death, and children on very favourable terms.
LAST REVERSIONARY BONUS 7½ per cent.
REDUCTION TO EUROPEAN rates, when assured leave either Alexandria or Port Said.
Accumulated LIFE FUNDS now amount to £3 058,767

GROWTH OF FUNDS.

1863	£1,579,572 3 9	1875	£4 019,159 14 1
1873	£2,945,503 1 9	1885	£5 318,407 9 2

THOS. H. MOORE & Co.,
Agents, Royal Insurance Company.
3, Bombay-street.

NEW ADVERTISEMENTS.

TO LET, with immediate possession, a desirable BUNGALOW on Bandora Hill, near the Sea, rent only Rs. 80. For further particulars apply to
P. BYRAMJEE,
2, Hornby-row, House Agent.

TENDERS are invited for the CONSTRUCTION of a DISTILLERY at Madihal, near Dharwar,
Plans, specifications and conditions of contract can be seen on application, during office hours, at the office of the Executive Engineer, Dharwar District, who does not bind himself to accept the lowest or any tender.
The tenders should reach the Executive Engineer's Office by noon, on 1st of February next.
W. J. LISTER, Captain R. E.,
Ag. Executive Engineer, D, D.
Dharwar, 13th January 1886.

EXTRACT OF CHICKEN,
PREPARED under a new process from the flesh and bones of the Domestic Fowls, highly nutritious and sustaining, and an essential article for Invalids suffering from weakness and exhaustion.
Plese ask for Madon's Extract of Chicken only,
Per pot, Re. 1-8.
COOPER, MADON AND CO., Limited,
WINE & GENERAL MERCHANTS,
BOMBAY AND POONA.

THE GREATEST BOON EVER INVENTED FOR MOTHERS AND WET NURSES.
GELDART'S
GALACTAGOGUE,
OR MILK PRODUCER.
Geldart's Galactagogue not only produces a plentiful and naturally healthy flow of Milk, but by enriching the blood, converts the watery non-feeding fluid into a rich, healthy, nourishing diet. It is highly recommended in all cases of debility, pain in the side, &c., and is a capital remedy for Indigestion, Flatulency, and Headache.
Per bottle, Rs. 2 and 3-8.
COOPER, MADON AND CO., Limited,
BOMBAY AND POONA.

MELVILLES "OSSOLINE."
FOR HORSES
IS MOST EFFECTIVE FOR RING BONE AND SIDE BONE.
REMOVES ALL BONE ENLARGEMENTS WITHOUT LEAVING ANY MARK OR BLEMISH.
IS THE MOST VALUABLE CURE FOR BONE SPAVIN.
IS THE SAFEST AND MOST EFFECTUAL PREPARATION FOR THE REMOVAL OF SPLINTS AND CURES.
Per Bottle, Rs. 2 and Rs. 4-8.
COOPER, MADON & Co., Ld.,
BOMBAY AND POONA.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under the scale.

MAHABLESHWUR READY-LAID DAK.—Framjee Ardaseer, Mail Contractor, appointed Dak Supplier in ordinary to H. E. the Governor of Bombay, has always on hand at Civil Lines, Poona, comfortable DAK PHAETONS and TONGAS. Terms moderate.

MRS. MARTIN, late of Poona, practical Dress-maker and Milliner, 340, Grant-road, Bombay. Ladies' Dresses made up according to the prevailing modes.

FOR SALE, a very handsome Brougham, Mail Phaetons and Landaus, by Kesterton & Co., at Manockji Cawasji, 50, Kalbadevi Road.

LADY WORK TABLES.—A neat Ornament for a Drawing-room, and useful Companion. Makes a good Xmas Gift. Price, Rs. 20.—H. A. GEYER & Co., Bombay.

JUST RECEIVED, good English-made White Shirts, latest design. Per dozen from Rs. 18 to 45. Apply to V. A. LACKA & Co., Corner of Hummum and Meadow-streets.

HAVE a trial of diseases of horses as Farcy. Bursati. Lameness, &c., at Byculla Veterinary Stables, by M. GOSLA, and also every kind of Shoeing done, opposite Kemp and Co.

PIONEER BRAND PIPE TOBACCO manufactured for the most fastidious smoker. A fresh supply just received. Rs. 2-4 per lb. HOWARD & Co., 30, Medows-street.

HISTORICAL ALBUMS—Known events of English History illustrated on every page, Morocco-bound, Rs. 15 only, at STEWARD & Co., 2, Church-gate-street, Fort.

TO-DAY—ICES, Chocolate, Vanilla and Raspberry, also Wines, Spirits and English and French Sweets of the best quality, at the VIENNA CONFECTIONERY, Church-gate-street.

EGYPTIAN CIGARETTES.—The genuine article just received. Very highly recommended. Nos. 1, 2, 3 and 4. Rs. 4, 3-8, 2-8 and 2 per 100. HOWARD & Co., 30, Medows-street.

GRAND ATTRACTION, Come and see for yourself our prices on Goods for CLEARANCE SALE as given in the double Column of this paper, and you cannot help calling them cheap.—SHROFF BROTHERS.

WILLS in four different forms. Annas 8 each.

AYALA'S Extra quality, dry CHAMPAGNE, Rs. 56 per case. Agents. PHIPSON & Co.

ROPES FOR SALE, HARTON'S OILED COIR and MANILLA. Apply OWEN & OKELL, Apollo-street.

MRS. COULSON, being about to REMOVE HER PLACE OF BUSINESS, is now offering her goods for sale at 25 per cent. discount cash.

DECORATIONS FOR BALL ROOMS, drawing rooms, &c., suitable for the season, Plush and Leather Bags, Ladies' Companions, &c.—PEARSE.

IF you wish to have a real good time keeper fully worth the money you spend, go to KANNY & Co., Watchmakers, Goldsmith-row, 9, Meadow-street, Bombay.

COLD WEATHER TWEED SUITS, all wool, thoroughly shrunk, Rs. 18 to 25. Ladies Ulsters from Rs. 20 each.—John Mahomed and Co., 16 Medow-street.

THALLINUM SULFURICUM, at Rs. 3-12 per tin of 1 oz. Thallinum Tortaricum, at Rs. 3-12 per tin of 1 oz. Apply to VOLKART BROTHERS.

EFGH WHISKY, the first shipment of this very superior old whisky has just arrived. Price Rs. 27 per dozen.—Apply EWART, LATHAM & Co.

VICTORIA and VICTORIA FAMILY HOTEL, No. 1 Esplanade, next to Gymkhana, and opposite to the Parade Ground. Nice, airy, comfortable rooms.

SUNSHADES.—A large and really choice assortments just to hand, latest productions, Rs. 7-8 to Rs. 25 each BADHAM, PILL & Co., Limited, Rampart-row, Bombay

NOTES on a VISIT to SOMNATH GIRNAR and other places in KATTYWAR. By J. BURGESS, M. R. A. S., F. R. G. S. Re. 1; postage, 1 anna.

FANCY BAZAAR.—A fresh consignment of fancy goods and table ornaments, cutlery, and crockery. Prices cheap.—PANDAY BROTHERS, No. 57, Esplanade Cross-road.

FOR SALE, a Persian horse, Chestnut Brown, height 14 3½, broad chest, rising 8, broken to harness and saddle. Price Rs. 400. Apply M. D. D., care of Surat Post Office.

HAIR CUTTING SALOON.—Francia and Fucile, No. 38, Meadows-street, Bombay. Every requisite for toilet from the best markets in Europe. Saloons elegantly fitted up.

ARRIVAL OF NEW GOODS.—Furniture coverings in Tapestry, Damask, Reps, Cretonnes, Chintz, etc.—JOHN ROBERTS & CO., General House Furnishers, 18, Marine-street.

"KANGAROO" SAFKEY BICYCLES—100 miles in 6 hours 39 min. Secs. Inventions Exhibition highest award. Price at Bombay, Rs. 285. Apply "KANGAROO," Agency, Madras.

PRINTED FLOOR CLOTHS (FARASH).—The Muir Mills Company, Limited, Cawnpore, have a stock of the above in a variety of patterns. Samples and prices on application to the Manager and Secretary.

THE PHŒBUS.—Photographic Apparatus (for amateurs), complete in polished wooden box. Two sizes, Rs. 55 and Rs. 45.
J. NEUBERG, Bombay.

V. SHAMJI & CO., late Hargovun Vanmali & Co., have removed their Millinery establishment to No. 4, Meadow-street, Fort, where Gents' Department is also added under competent Cutter. Wanted a Lady Milliner.

TO LADIES upon receipt of P. O. O. for Rs. 9, we will send Post-free a parcel containing—1 pair of Colored Satin Evening Shoes 1 pair of 10-Button Colored silk Gloves, 1 pair Colored Lisle Thread Hose. We return the money if our goods are not approved of.—The CASH BAZAAR, Limited, Esplanade, Fort, Bombay.

FOR SALE.—Silicate Paint Co's Paints and Duresco Doulton's Stoneware Pipes, Angus and Son's Leather Belting and Hose, Morton's Wire Fencing and Gates' Gibb's Guaranteed Portland Cement, Seyssel's Asphalte' Gavert's Carbolic Powder (15 per cent. acid) and Sanitas Powder, Fire Bricks and Clay, Ash and Lacy's Galvanized Plain and Corrugated Iron Sheets.—RICHARDSON AND CRUDDAS, Bombay Metal Mart.

GRUYERE CHEESE, 14 as. per lb.; CHEDDAR CHEESE 13 as. per lb.; BACON, 14 as. per lb.—PEARSE Apollo-street.

NOTICES.

MR. F. HURST begs to announce that he has COMMENCED BUSINESS as MERCHANT in No. 28, Meadows-street, Fort.
Bombay, January, 1886.

MR. W. W. WHITMORE has been admitted a partner in our Firm from the 1st inst.
ASQUITH & LORD.

THE BUSINESS in future will be carried on under the style and name of
ASQUITH, LORD, & WHITMORE.
Bombay, 12th Jan., 1886.

SWIFT & FARROW,
PUBLIC ACCOUNTANTS, AUDITORS, &c.
UNDERTAKE COLLECTION OF OUTSTANDING DEBTS.
No. 9, HUMMUM STREET, FORT, BOMBAY.

THE COLABA LAND AND MILL CO., LIMITED.
TENDERS will be received at the Co.'s Office up to the 15th instant, inclusive, for the COLLECTION OF FEES for accommodation of Carts and Cattle on the vacant ground at the Victoria and Colaba Properties of the Company during the current year.
The Company does not bind itself to accept the lowest or any tender.
By order of the Board,
K. R. CAMA, Secretary.
Victoria-bunder Colaba, 11th January, 1886.

BOMBAY BARODA AND CENTRAL INDIA RAILWAY INCLUDING RAJPUTANA-MALWA RAILWAY.
THE Agent is prepared to receive TENDERS up to the 20th instant for the supply during the current year, ending 31st December 1886, deliverable at the Ajmere Depôt of the under-noted Timber:—

Babool in logs	estimated quantity		152 c. ft.	
Deodar	do.	do.	2222	,,
Huldoo	do.	do.	3639	,,
Mango	do.	do.	601	,,
Sal	do.	do.	6400	,,
Sheesham	do.	do.	480	,,

A deposit of Rupees Five Hundred will be required to accompany each tender which should be superscribed "Tender for Timber" and addressed to the Agent, Bombay Office. The Agent does not bind himself to accept the lowest or any tender.
W. S. S. BISSET,
Company's Offices, Fort, Agent.
Bombay, 9th January, 1886.

NOTICE.
IT is intended to erect in the neighbourhood of Lahore a College building for the education of the sons of Rulers, Chiefs, and native gentlemen of position in the Punjab.
2. Designs for this building are invited by the Committee of Management, who will pay an HONORARIUM of Rs. 2,000 (Rs. Two Thousand) for the design which they may accept.
3. All that will be required in the first instance is
(a). A ground plan.
(b). An elevation.
(c). A section drawing showing general features of construction.
(d). A general description of the building with a detailed statement of the materials to be employed in construction.
(e). A certificate that the entire cost of construction throughout will not exceed Rs. 1,60,000 approximately.
But the author of the design which may be accepted will be required, as a condition antecedent to payment of the HONORARIUM, to furnish within three months of notice of acceptance complete drawings, estimates and specifications necessary for the construction of the building; and also to make the design with above plans and documents over to the Committee as their property.
4. The accommodation required is one theatre or speech-room about 52 by 30 feet; five class-rooms about 22 by 20 feet; a library about 40 by 30 feet; play-room, laboratory, Principal's room, visitors' room, office, each of the same size as the class-rooms; together with lavatory accommodation. The plan must be so arranged as to admit of the construction of the theatre or speech room together with the five class-rooms and lavatories as a building complete in itself for immediate use, but capable of having the other accommodation added when required; and also of being still further extended should necessity arise.
5. The papers (a), (b), (c), (d), and (e), referred to in para. 3 should be submitted on or before 20th April, 1886, to the JUNIOR SECRETARY TO THE PUNJAB GOVERNMENT, LAHORE, who is the Secretary to the Committee of Management. The Committee will take the papers submitted into consideration immediately after the 20th of April.
6. No design submitted should be marked with the name of the author, but with some selected motto or device, and the author's name and address should be enclosed in a sealed envelope marked with the same motto or device and forwarded along with the design.
7. The Committee are not bound to accept any of the designs submitted, and no person submitting an unaccepted design or papers will have any claim against the Committee except for the return of the design and papers furnished by him.
By order,
R. G. THOMSON,
Secy. to Committee of Management,
Punjab Chiefs' College.
Dated Lahore, 7th January, 1886.

ART METAL WORK—Framed Mirrors for Flower Painting, Jardiniére's Tazza's Trays, &c. &c., a beautiful and well-selected, stock, on hand. SOUNDY & Co., Limited.

REPOUSSE POLISHED BRASS, Frames, Mirrors, Cups, Thermometers, mounted in Art Metal Work, Plush, Oak, &c.—SOUNDY & Co., Limited, Bombay.

ART METAL WORK, ILLUSTRATED PRICE LIST of nearly 300 articles of domestic and decorative Art Metal Work, sent post-free for inspection SOUNDY & Co., Limited, Bombay.

SYMPHONETT, a charming-toned little instrument, which can be played by everyone, even if unacquainted with Music, no effort or trouble required, plays dance music, &c., can be carried in the pocket, price with 15 feet of music Rs. 15 by V. P. P.—SOUNDY & Co. Limited, Bombay.

NE PLUS ULTRA ORGANINA, the loudest and most perfect instrument of the kind ever introduced, with 6 tunes complete. Rs. 28.—SOUNDY & Co., Ld., Bombay.

ACCORDEONS, Best make, highly ornamented 1 stop and bell Rs. 10, with 2 stops (celeste) and bell Rs. 12, with 2 stops and 2 bells (tremolo) Rs. 14, with 3 stops and bell (octave and celeste) Rs. 15.—SOUNDY & Co., Limited, Bombay.

BERLIN PHOTOGRAPHIC COMPANY, A large stock of PHOTOS by the permanent process. Copies from the most famous old and modern Painters, and the largest Photos. yet produced.—SOUNDY and Co., Ld., Bombay.

SYMPATHETIC PIANOS, with the Iron Frame, Bars, and Plate over Pin, plank cast in one solid piece, without any joint whatever. Can only be obtained from SOUNDY & Co., Ld., Bombay.

BANJOS with Peg-heads at Rs. 10, 12, 15 and 20 each. Banjos with Machine-heads, with brass hoops and with screw adjustment, the largest stock in India to select from.—SOUNDY & Co., Ld., Bombay.

TAMBOURINES.—A large variety always on hand at Rs. 2-8, 3, 4, 5 and upwards; also Nigger Bones and every requisite for Minstrel Bands. Detailed price-lists free by post.—SOUNDY & Co., Ld., Bombay.

PARKINSON AND FRODSHAM'S SPECIALITY WATCH, Keyless, in Silver Open-faced case, with Crystal Glass, Rs. 31-8; with seconds dial and engine-turned back, Rs. 36.—SOUNDY & Co., Ld. Bombay.

PIANO CANDLE-STICKS.—Richly electro-plated, new patterns, with glass shades complete. Rs. 14 and 16 per pair.—SOUNDY & Co., Ld., Bombay.

AQUARIUMS for gold fish. Clear glass with ebonized stand, 16 inches in diameter, Rs. 15; 18 inches, Rs. 20; 20 inches, Rs. 25; and 22 inches, Rs. 30 each.—SOUNDY & Co., Ld., Bombay.

MUSIC PORTFOLIOS, with spring backs, patent and self-binding, arrangements and boxes from Rs. 1 to Rs. 5 each. LEATHER MUSIC ROLLS, Rs. 2 each.—SOUNDY & Co., Limited, Bombay.

PRESENTATION FLUTES, Cocoa-wood with 8 German silver keys on French pillars, tuning slide and cork joints, fitted in velvet-lined oak case, Rs. 40, or with 10 keys, Rs. 45.—SOUNDY & Co., Limited, Bombay.

MENIST'S BINOCULARS and FIELD-GLASSES, German Silver-mounted Achromatic Lens, Rs. 60; German Silver-mounted Achromatic Lens to draw large object glasses, Rs. 70. Field-glass, larger size, Rs. 80. Each in brown leather sling cases with strap.—SOUNDY & Co., Limited, Bombay.

SCHIEDMAYER PIANOS, the only genuine which obtained three prize medals at the Calcutta Exhibition, 10 he had at the sole agents for all India.—SOUNDY & Co., Ld., Bombay.

TWENTY-FIVE RUPEES per month for two years secures a beautiful toned iron frame Piano. Particulars on application to SOUNDY & Co., Ld., Bombay.

PIANOS.—The largest and most varied stock of instruments in India to select from. Illustrated price-lists free by post.—SOUNDY & Co. Ld. Bombay.

ORGANS AND HARMONIUMS by the best makers, a very large stock always on hand. See our illustrated priced catalogue free by post.—SOUNDY & Co., Limited, Bombay.

REVOLVERS, new Regulation guage for Government Ammunition 455 Guaranteed.—SOUNDY & Co., Limited, Bombay.

OLD CHELSEA TEA POT, the best for making a good cup of Tea Rs. 3 each or by V.P.P., packed Rs. 3-4 with directions, how to make Good Tea.—SOUNDY & Co., Limited, Bombay.

FRITZ'S CAFFEE saves one third, and extracts all the delicious qualities of the Coffee Rs. 3-8 or packed by V.P.P., Rs. 3-12.—SOUNDY & Co., Limited, Bombay.

HANDY CASH DRAWERS, a neat cash box of upright form with three drawers, and receptacle for Bank or cheque book, patent lever lock No. 1 size Rs. 12, No. 2 size Rs. 14.—SOUNDY & Co., Ld. Bombay.

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HEAD OFFICE—PARIS.

SUBSCRIBED and PAID-UP CAPITAL	£3,200,000
RESERVE FUND	£200,000

LONDON BANKERS
BANK OF ENGLAND,
UNION BANK OF LONDON,
Messrs. C. J. HAMBRO & SON.
LONDON OFFICE—52, THREADNEEDLE STREET E. C.

CURRENT ACCOUNTS are kept, but no interest allowed.
DEPOSIT ACCOUNTS are opened for fixed periods at rates to be obtained on application. No deposits received for less than thirty days.
LETTERS OF CREDIT payable at any of the chief commercial towns and cities of the world.
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HATTON COURT, THREADNEEDLE-STREET, LONDON.
INCORPORATED BY ROYAL CHARTER.
PAID-UP CAPITAL—£800,000.
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INTEREST ALLOWED,
On CURRENT ACCOUNTS at 2 per cent. per annum on the daily balances.
On FIXED DEPOSITS for
12 months at 4½ per cent. per annum.
For shorter periods at rates which can be ascertained on application.
All letters should be addressed, and remittances made payable, to THE CHARTERED BANK OF INDIA, AUSTRALIA, AND CHINA.
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Agent.

WINES SPIRITS, BEER, &c.

NOTICE.
PHIPSON & Co. are now IMPORTING WINES from the LEADING CONTINENTAL HOUSES, from whom the Clubs and Messes obtain their supplies, thus removing the difficulty so often experienced by Europeans in this country of obtaining thoroughly sound Wines at a moderate cost.
For List of Prices apply to
THE HEAD GODOWN-KEEPER,
6, Apollo Street, Bombay.

PRICE LIST of WINES, &c., ON SALE at the Godowns of the undersigned:—

CHAMPAGNE

	Per 1 dos. quarts.	Per 2 dos. pints.
Charles Heidsick's Grand Vin Premium, White Seal, Dry	Rs. 50 0	
Heidsick's Dry Monopole	,, 55 0	Rs. 58 0
Cuvee de Choix Champagne	,, 44 0	,, ...
Dry Elite	,, 46 0	,, 48 0
First Quality Dry	,, 38 0	,, 40 0

From MESSRS. DEUTZ AND GELDERMANN AYEN CHAMPAGNE.

Goldlack, extra	Rs. 43 0	...

STILL HOCKS.
From J. M. PABSTMANN, SOHN, MAYENCE.

Laubenheimer	Rs. 15 0	Rs. 18 0
Deidesheimer	,, 16 0	,, 19 0
Geisenheimer	,, 17 0	,, ...
Leibtraumilch	,, 21 0	,, 24 0
Steinwein	,, 21 0	,, ...
Hochheimer Berg	,, 22 0	,, 26 0
Rudesheimer	,, 25 0	,, 28 0
Marcobrunner	,, 28 0	,, 31 0
Queen Victoria Berg	,, 34 0	,, ...

From OTTO PRUMM, MAYENCE

Moselblumchen	Rs. ...	Rs. 15 0
Niersteiner	,, ...	,, 16 0
Hochheimer	,, ...	,, 18 0
Braunsberger	,, 15 0	,, ...
Liebfraumilch	,, ...	,, 21 0
Bernoastoler-Rosenberg	,, 18 0	,, 21 0
Josefhofer	,, 28 0	,, ...
Oberemmeler-Rosenberg	,, 28 0	,, 31 0
Steinberger	,, 28 0	,, 31 0
Scharshofberger	,, 34 0	,, 37 0
Johannisberger	,, 35 0	,, 38 0

FRENCH WHITE WINES.
From A. DUPUILE, MACAU MEDOC.

Sauterne	Rs. 18 0	...

PORT WINES.
From J. W. BURMESTER, OPORTO.

Good old red Port	Rs. 19 0	...
Fine ,, ,,	,, 22 0	...
Very fine ,, ,,	,, 27 0	...
Most particular reserved old red Port.	,, 38 0	...

CLARETS.
From MESSRS. H. & C. BALARESQUE, BORDEAUX.

Medoc	Rs. 10 8	...
Chateau de Frands	,, 13 0	Rs. 15 0
St. Julien Medoc	,, 14 0	...
Los Canons	,, 16 0	,, 18 0
Chateau Grand Lebrun	,, 18 0	...
Chateau Leoville	,, 19 0	...
Chateau Li Roc St Estephe	,, 21 0	...
Chateau Lautte	,, 3 0	...
Chateau Manvesin	,, 27 0	...

From MUNZER & SPANN.

	Qts.	Pts.
St. Estephe	Rs. 12 0	Rs. 14 0
Haut Canon	,, 15 0	,, 17 0
Margaux Medoc	,, 17 0	,, 19 0
Chateau Larose	,, 28 0	...

From A. DUPILLE, MACAU MEDOC.

Listrac Medoc	Rs. 12 0	Rs. 23 0
Cru de Barreyre	,, 16 0	...

CLARETS.—Continued.
From J. ROEMER & SOHN—WIEN.

Hungarian Claret	Rs. 17 0	...
Chateau Romer	,, 16 0	...

From FRANZ SCARVASY.

Carlovitz	,, 12 0	,, 14 0

BRANDY

	Per 1 doz. qts.	Per 2 doz. pts.
F. Dessandin & Co.'s * Brandy	Rs. ...	...
Cognac, Fine Champagne	M. & ...	...
Red Bar	Saann	,, 24 0 ...
Cognac, Gold labels, blue capsules	,, 29 0	...
Charles Lezvoire very old Brandy***	,, 34 0	...

BURGUNDY.
From A. DUPILLE, MACAU MEDOC

Volnay	Rs. 31 0	...
Chambertin	,, 36 0	...

WHISKEY.

	Per 1 doz. qts.	Per 2 doz. pts.
Thistle Blend Whisky ***	,, 24 0	...

BEER.

	Per doz. qts.	Per doz. pts.
St. Pauli Beer	Rs. ...	Rs. 4 0
Mainzer Export Beer	,, 5 8	,, ...
Hamburger Export Beer	,, 5 4	,, ...
Pilsener Beer	,, 6 12	,, 7 12
Flower & Son's Ale	,, 4 12	,, 3 0
Romford Light Bitter Beer in Champagne bottles	,, 5 12	...

SUNDRIES.

Maraschino a case of 25 Flute	Rs. 25 0	...
Vin Marasque ,, 24 Bottles	,, 40 0	...

	Per doz. quarts.	per 2 doz. pints.
Finest Kummuel	Rs. 28 0	Rs. ...
Do. Vermouth Superior	,, 19 0	,, ...
Do. do Finest	,, 30 0	,, ...
Swiss condensed milk in bottles	,, 4 0	,, ...
Do. do do tins	,, 5 0	,, ...
Do. Cheese in tins from	lbs. 19-29	Rs. 0 11

PRESERVED MEATS, SAUSAGES, VEGETABLES, &c.

	Rs. a.
Danish Butter, finest	per ½ lb. tin 0 10
Danish Butter	per 1 lb. tin 1 4
Hams, Danish, finest smoked	per lb. 0 11

From L. GRADLER and HARTWIG GATHA.

	Large tin.	small tin.
Truffel Leberwurst (Truffled Liver Sausages)	Rs. 1 8	Rs. ...
Mettwurst (smoked meat Sausages)	,, 1 6	,, ...
Asparagus	,, 2 8	,, ...
Red Pickled Cabbage Sauerkraut	,, 0 14	,, 0 15
Celiery	,, 0 14	,, ...
White Cabbage in Butter	,, 0 15	,, 0 10
Carvelatwurst (Brain Sausages)	,, 1 6	,, ...
White Pickled Cabbage in Wine	,, 1 4	,, ...
Red do. do.	,, 1 2	,, 0 12

FROM BURG, BARNEWITZ & Co., WOLFENBUTTEL.

	Per Large Tin	Per Small Tin
Asparagus	Rs. 2 8	Rs. 1 8
Celiery	,, ...	,, 0 12
French Beans	,, ...	,, 0 9
Young Cut Beans	,, ...	,, 0 9
Smoked Sausages	,, ...	,, 1 6
Small Sausages	,, ...	,, 1 6
Red Pickled Cabbage in Wine	,, ...	,, 1 0
Pease for Soup	,, ...	,, 1 12

TERMS.
Net cash, no discount.
No order for less than a case of wines (provisions excepted) &c., will be executed.
Outstation orders should be accompanied by a remittance or reference for

BOMBAY.

TO-DAY.

Meeting of Parsee Justices of the Peace, Mazagon Castle, 5-30 p.m.

VESSELS ARRIVED.—The following vessels arrived yesterday :—Manilla (s), from Genoa ; Pachumba (s), Buareh ; Arcot (s), Calcutta ; and Bagdad (s), Mozambique.

VESSELS SAILED.—The following vessels sailed yesterday:—Euphrates (s), for Kurrachee ; Empress of India (s), and Orion (s), Calcutta ; Malwa (s), London, &c. ; Flamsteed (s), Chittagong ; and Sumatra (s), Singapore and Hongkong.

FAIR.—The annual Mungulwady fair will be held to-day in that locality.

PRINCE'S DOCK.—The s. s. Malwa and Lady Armstrong left the dock yesterday.

SAINT THOMAS' CATHEDRAL.—The Bishop of Bombay will preach in the Cathedral to-morrow evening.

POONA SKY RACES.—It will be seen from a notice in another clumn that Monday will be the last day for entires to be made at the forthcoming Poona Sky Races.

B. B. and C. I. RAILWAY.—The decrease in goods traffic on the B. B. and C. I. Railway for the week ending 2st. inst. was 53,227 maunds, and in money Rs. 19,535.

ACCIDENT.—Eddoo Emambux, a cart driver, while endeavouring to yoke his bullocks to his cart, on Thursday last, was knocked down, sustaining a fracture of his left thigh bone. He is at present under treatment at the J. J. Hospital.

THE MAHARANI ICE COMPANY.—This company has submitted to us a huge block of ice prepared at their factory. The ice is clear as crystal and free from all impurities. The machinery, which is of the most improved style, has been supplied by Messrs. West and Co.

ASSAULT—Cursetjee Pestonjee Larachand, *alias* Limbawa of the Forbes Ice Depôt at the Arthur Crawford Markets, was yesterday convicted by Mr. P. Ryan of committing an assault upon Gunput Krishnajee with a stick on Wednesday at the markets. He was fined Rs. 15, Rs. 5 of the fine being awarded to the complainant as compensation.

FOUND DEAD.—A Coroner's inquest was held yesterday at the Morgue, Cammateepoers in view of the body of a Hindoo, name unknown, who was a mendicant aged about 50 years. He was seen yesterday morning lying at the Girgaum Road in a very sickly state, and subsequently he was found dead. A verdict of death from exhaustion was recorded.

FOUND.—The driver of a hack, Victoria No. 70, handed over to the police on Thursday a silver wastle and a white metal chain left by a passenger in his conveyance. The articles have been forwarded to the office of the Commissioner of Police for identification. A currency note for Rs. 50 picked up in the street in the C Division on Thursday has also been forwarded to the same office for identification.

SENDING A MATCH BOX THROUGH THE POST OFFICE.—At the Fort Police Court yesterday before Mr. Cooper, Mr. F. K. Somers, sub-agent to a native firm, was charged by the Postal authorities with having contravened section 42 of the Post office Act. Mr. Little appeared for the Post office authorities. The accused admitted having sent through the post office a box of sulphur matches, and was fined Rs. 100.

CALENDAR FOR THE NEW YEAR.—Messrs. Dunnett and Co. have favoured their customers with a calendar of a strikingly original design. In addition to the usual calendar the sheet bears admirable portraits in colours of nine of the best known jockeys Fordham, as the senior of the craft, occupying the place of honour in the centre. Each portrait is encircled in a silver horseshoe on a ground of polished pine.

WALERS FOR INDIA.—The *Australasian* says :—"Mr. James Thompson, who has been for many years engaged in the horse trade, intends to send to India a shipment by the steamer *Bucephalus*, which fine vessel was specially built for the purpose of conveying horses. With this object in view, he visited New South Wales, and there selected 120 well-bred horses, ranging from four to six years old. They were shipped in Sydney, and a number of others raised in Victoria have been added, and as they are all well suited for the Indian market they should meet with a ready sale."

FRAUDULENT POSSESSION OF GOVERNMENT PROPERTY.—Jadhow Dewa Mahadoo Vira, and Lakha Viraram, harness-makers employed at the Grand arsenal, were yesterday convicted by Mr. Dosabhoy Framjee of having in their possession sundry articles, the property of Government, consisting of pieces of English leather brass plates for waist belts, pieces of white, red and yellow cloth, canvas, &c., of the collective value of Rs. 14-6-0. Recently complaints were made to the police by the Officer in charge of the Grand Arsenal that several petty thefts had been committed in the workshops. Inspector C. Morar Rao, of the Detective Police, was deputed to make enquires into the matter, and in the course of the enquiry, suspected the three accused. In searching their places of residence he had recovered the above property in possession of the three accused. Captain John Bingham, Deputy Commissary of Ordnance at the Arsenal, identified the property as belonging to Government. The accused made some vague statements which were not satisfactory ; and they were each fined Rs. 30.

A RASH ACT.—At the Fort Police Court yesterday Inspector Ingram charged Ramchandra Bairoo before Mr. Cooper with committing an act so negligent as to endanger the safety of others. It appeared that the accused was employed as a stevedore's labourer on board the Armenia, which was being loaded in the Prince's Dock. Cotton bales were being taken in from a prow on the port side by a steam crane on the deck and the accused's duty was to pass wood to the crave man. He had been so employed from seven in the evening till two o'clock in the morning. At about the latter hour a load of bales in an iron chain sling was being lifted from the prow or over the ships side when accused passed the word. The sling not being have light enough struck the combing of the hatch. Instead of the accused then stopping the crane man, he again gave the word and the bales, as they were being lowered unloosened, fell into the hold where over forty men were at work. Fortunately none of the bales fell on any of the workmen. But two were injured, one very seriously, by some of the bales having struck them after it had bounded from the bottom of the hold. The men were removed to hospital. The case was adjourned in consequence of their being still in hospital.

NEW CLOCKS.—Messrs. Lund Blockley, Clock and Watch Manufacturer to the Queen Empress and Government of India, of Bombay and London, have just completed and despatched to their various destinations 3 large Tower Clocks as follows :—To Kolhapur for the new Palace a 4 bell quarter Clock upon the same imposing scale as the Bombay University Clock. The 4 dials are each 10' 6" in diameter, skeleton iron frame, glazed with opal glass of illumination, the 4 bells weigh about 3 tons and the hours will be struck on the largest which is upwards of a ton in weight. The bells will be suspended in an iron bell frame specially designed for the purpose. The escapement is that technically known as the double 3 leg gravity, similar to that the Houses of Parliament Clock. The pendulum is 15ft. long, with a cob of lbs. 600, and the rod is made of iron and zinc tubes for compensation. Next to the University Clock, this is the most perfect piece of clock mechanism in India. For the new Durbar Hall at Limbdi Kathiawar. Messrs. Lund and Blockley have dispatched a 2 bell quarter clock, constructed on the same lives. The dials are of skeleton iron glazed with opalglass for illumination, and each 6' 0" in diameter. The Cambay Clock is a striking piece of horology on the same scale, with 2 dials, each 4ft. in diameter glazed for illumination, and of the same description as the Kutch Mandvi clock erected by Messrs. Lund and Blockley last year.

ASSAULTING A CREDITOR.—At the Fort Police Court yesterday, before Mr. Cooper, Willoo Ganoo and six other Hindus were charged by Inspector Dillon with assaulting Dura Satra, a Marwaree. It appeared that one of the accused owed the complaint a small sum of money and was sued for it by him in the Small Cause Court. Having obtained a summons, he accompained the bailiff to serve it, and asked two oiher Marwarees to go with him. On goining into an oart in Dhobie Talao, where the debtor lived, the Marwaree, after pointing out his house to the bailiff, went outside the oart. As he was standing there the first accused went up to him and struck him with a stick across his shoulders. The other accused who were living in the oart came out on the alarm raised, and joined in assailing the Marwaree, who was thrown down and some of his ornaments taken from his person. As his assailants increased in number, the Marwaree shouted the louder. The bailiff came out but ran off to call a sepoy. After the accused had, as they thought given to complainant a good beating, they ran away. A sepoy however came up and managed to secure two of them. When his assailants had run away the complainant found that they had thrown his shoes and turban into a well. The accused denied the charge, but on the evidence adduced, his worship convicted them all except two. He characterised the assault as a most unprovoked one and sentenced Nos. 1, 2, 3 and 5 to jail for a month each and to pay a fine of Rs. 50 each, or in default, another month's imprisonment and No. 7 to pay a fine of Rs. 10. All the accused were bound over to keep the peace in sums of Rs. 100 each and Rs. 40 were awarded to the Marwaree as compensation.

THE CUSTOM DUTIES AND THE WORKING CLASSES.—The Honourable Dr. W. W. Hunter seems, to refer to past events as though they were happening in the present day, when he says "an undue proportion has of late years been raised from imports falling heavily on the lower classes." There has been nothing of the kind since 1882, as the only imports taxed since then have been arms and ammunition, foreign liquors, tobacco and salt, which the poorer classes in this country do not use at all. Dr. Hunter confesses that the Indian peasant, who requires a stout coarse garment profited little by the abolition of the import duty on the finer sorts of piece-goods. It is to be presumed therefore that he would not suffer by the re-imposition of those duties. If the peasant did not profit by the abolition of those duties, who did ? Certainly not the classes who are now to pay income-tax. Have Anglo-Indians and officials for instance, paid less for their white clothing or garments of other material since 1882 than they did before it ? The only practicable alternative to the salt-tax an income-tax is, according to Dr. Hunter, increase of the salt tax. The reason why it is not practicable to an restore the cotton duties is ingenious. It is, because "the fiscal reforms of 1882, by drying up the chief source of indirect taxation, brought the country face to face with direct taxation." So the reason why a direct tax, which is sure to cause discontent, must be imposed, is, because, three years ago an indirect tax to which no one in India ever objected, was abolished.—*Bombay Catholic Examiner.*

THE SPEKE HALL RELIEF FUND.

THE following letter has been received by Messrs. Edward Bates and Co. Bombay, local Agents of the Hall line :—

20 Castle Street, Liverpool, 24th Dec.. 1885

Dear Sirs,—We have to acknowledge receipt of your esteemed favor of 4th instant No. 76 handing us 10 Bank drafts from the Committee of the Shipwrecked Seamen's Relief Fund as follows :—

£	s.	d.		
17	1	0	favor of Mrs.	W Davies.
59	15	1	,, ,,	McKean.
105	17	5	,, ,,	Hunter.
12	15	0	,, ,,	Coleman.
12	15	9	,, ,,	Halliday
102	12	4	,, ,,	Rogers.
22	3	4	,, ,,	Whitehead.
109	8	9	,, ,,	Jevons.
56	6	11	,, ,,	Bray.
213	10	6	,, ,,	Brand.
4712	6	10		

and we would ask you to thank the Committee on our behalf for such valuable and unlooked for assistance, and assure them that the distribution according to their directions has our careful attention.

Yorus truly,

(Sd.) ROBERT ALEXANDER & Co.

IRRIGATION IN THE BOMBAY PRESIDENCY.

THE irrigation revenue report of the Bombay Presidency for the year 1884-85 has just been published. The total capital outlay during and up to the end of the year on works, including those in progress, in obeyance, and those that were brought into operation during the year was :—During the year, Rs. 11,09,660 ; to the end of the year, Rs. 2,09,64,546.

The gross revenue realized from all sources during the year 1884-85 was Rs. 2,60,080, of which Rs. 2,51,012 was due to direct receipts and Rs. 9,068 to indirect receipts. The area irregated was 39,655 acres, an increase of 6,693 acres over the previous year. The figures of irrigated area, assessments, and working expenses compare with former years as follows :—

REVENUE.

Year.	Area Irrigated.	Assessments.	Realization.	Working expenses.
	Acres.	Rs.	Rs.	Rs.
1879-80	21,439	1,79,839	1,72,628	1,25,015
1880-81	34,495	2,07,494	1,85,028	1,47,995
1881-82	39,891	2,12,313	1,58,962	1,58,962
1882-83	28,735	2,48,714	2,06,174	1,66,870
1883-84	32,962	2,44,247	2,78,130	1,70,089
1884-85	39,655	2,47,702	2,60,080	1,92,612

The recent general reduction in water-rates is responsible for the comparative falling off in revenue.

Indirect receipts amounted as above to Rs. 9,068. If the amount formerly enjered in the accounts as savings to Government from the supply of Mutha Canal water to the Station and Cantonment of Poona be added to this, the total will become Rs. 33,979, and the total earnings of the year will be increased to Rs. 2,94,059.

The net revenue of the year, after deducting working expenses, and neglecting the item alluded to in the last paragraph, was Rs. 55,090, or 0·31 per cent. on the Capital outlay.

The increase in area irrigated was almost entirely in cereals. The increase is most maarked in jowari, of which crop 6,864 acres were irrigated as against 2,557 acres in the previous year. This is no doubt principally the result of the reduced water-rates, though in some cases the rainfall was so scanty as to render irrigation advisable to ensure the crops. It is very satisfactory to note the large increase of 1,892 acres in wheat irrigation, though the crop under sugarcane was less than it has been for the last 5 years. This was perhaps to be expected owing to the disastrous fall in the prices of produce.

The revenue charges for the year show a considerable increase over the last few years, the principal items of increase being in repairs an establishment. The total outlay in the Public Works Department was Rs. 1,74,757. Deducting Rs. 31,958, the cost of maintenance of the Poona water-supply, the balance for irrigation is Rs. 1,42,779 which is at the at race of Rs. 3·60 per acre as compared with 3·80 in 1883-84, and 4·37 in 1882-83.

The total outstandings at the close of the year amounted to Rs. 42,495. If all other sources of revenue be also considered the outstanding account is Rs. 56,661. The total amount returned for realization on all works up to date is Rs. 13,17,374, so that the outstandings represent 4·30 per cent. of this as compared with 4·9 per cent. in 1883-84 and 8·7 per cent. in 1882-83.

The gross revenue from all works for which only revenue accounts are kept amounted to Rs 2,08,037, and the working expenses to Rs. 2,49,460, showing a net revenue of Rs. 2,58,577. Adding this amount to the net revenue from works for which both capital and revenue accounts are kept, *viz.* Rs. 55,090, we obtain Rs. 3,13,667 as the net revenue for the year from all works in operation.

DIVINE SERVICES.

SECOND SUNDAY AFTER EPIPHANY, JANUARY 17.

SAINT THOMAS' CATHEDRAL.

7-30 a.m.—Matins.
8 a.m.—Chorsl Celebration. Hymns 37, 313 and 196.
4-45 p.m.—Sunday School.
6 p.m.—Evensong and sermon by the Right Rev. the Lord Bishop of Bombay. Hymns 12, and 231.
Magnificat et Nunc Dimittis—Goss in A.
Anthem.—"O taste and see."—Goss.
Daily,—Matins at 6-45 a.m. and Evensong at 4-45 p.m.
Thursday, January 21.
7-15 a.m.—Holy Communion.

ALL SAINTS' CHURCH, MALABAR HILL.

7-30 a.m.—Matins and Holy Communion.
5-30 p.m.—Evensong and Sermon.

ST. JOHN'S CHURCH, COLABA.

7-30 a.m.—Holy Communion.
11 a.m.—Matins and Sermon.
5 p.m.—Sunday School.
6 p.m.—Evensong and Sermon.

HOLY TRINITY CHURCH, SONAPORE.

7-30 a.m.—Holy Communion and Sermon. Hymns 178, 189 and 318.
5 p.m.—Sunday School.
6 p.m.—Evening Prayer and Sermon. Hymns 173, 80 and 220.
The offertories for Church expenses and poor relief.

CHRIST CHURCH, BYCULLA.

11 a.m.—Morning Service, Celebration of Holy Communion and Sermon. Hymns 80 and 107.
6 p.m.—Evening Service and Sermon. Hymns 219, 177, and 81.

MISSION CHURCH, GIRGAUM.

11 a.m.—Morning Prayer, and Sermon. Hymns 44, 315 and 115.
4-30 p.m.—Sunday School.
6 p.m.—Evening Prayer, Sermon and Holy Communion. Hymns 104, 114 and 105.
Wednesday, January 20.
6 p.m.—Prayer Meeting.

FREE CHURCH OF SCOTLAND ESPLANADE.
(Pastor—The Rev. John Forgan)
11 a.m.—Morning Service.
6 p.m.—Evening Service.

ST. PETER'S CHURCH, MAZAGON.

6-30 a m.—Holy Eucharist.
7-30 a.m.—Holy Eucharist (Choral) and Sermon.
10 a.m.—Matins and Bible Class.
5 p m.—Children's Service.
6 p.m.—Evensong and Sermon.
Alms for general Church expenses.

ST. PAUL'S CHURCH, KAMATIPURA.

7-30 a.m.—Holy Communion.
6 p.m.—Evening Service. Hymns 78, 220 and 23.

CHURCH OF SCOTLAND.

9 a.m.—Mechanics' Institution, B. B. & C. I. Ry., Parel.
6 p.m.—St. Andrew's Church, Fort.

ST. NICHOLAS'S (SEAMEN'S) CHURCH, PRINCE'S DOCK.

10 a.m.—Divine Service on board sailing-vessel Gianivor.
11 a.m.—Holy Communion and Sermon.
6 p.m.—Evensong and Sermon.

YOUNG MEN'S CHRISTIAN ASSOCIATION.

SERVICE will be held on board the s. s. Clan Murray, in the Prince's Dock, on Sunday morning at eleven o'clock. Captains, officers, seamen, and others are cordially invited. The Bethel flag will be hoisted.

HARBOUR SERVICE.

SERVICE will be held in the Harbour on board the Steamship Rodsymion at 11 o'clock in the morning. Captains, officers, seamen, and others are cordially invited to attend. The Bethel flag will be hoisted. For friends purposing to attend the Service a launch will leave Arthur Bunder at 10-35 and Apollo Bunder at 10-55 a.m., precisely. All are cordially invited.

HIGH COURT.—JANUARY 14.

(Before the Hon'ble Mr. Justice SCOTT.)

DAMAGES FOR NEGLIGENT DRIVING AND INJURY.

B. J. DE SA *vs.* NARAYEN WALLJEE.—His lordship to-day delivered judgment in this case, in which the plaintiff sought to recover Rs. 10,000 damages from the defendant, a Bhattia merchant, for so negligently driving his carriage as to bring it into violent collision with the plaintiff's carriage, reducing the latter to a perfect wreck, and striking the plaintiff with one of the shafts so violently on the chest and above the liver, as to lay him on a sick bed for some months.

His Lordship said : It is surprising that cases of this kind are not more frequently brought into court. The inhabitants of Bombay certainly seem to forget sometimes that public duty which makes it incumbent on every carriage-owner to exercise due care in the driving of his carriage. Or perhaps they forget the rule of law which makes a carriage owner liable in damages if by his negligent driving any person is injured. But the question, in the present case, is whether the defendant, by his negligence, has made himself thus liable. The accident occurred on January 4th 1884 on the Queen's Road, at a dangerous point, the Bombay side of the level railway-crossing on the road to Malabar Hill. The plaintiff charges the defendant with so negligently driving his carriage as to bring it into violent collision with the plaintiff's carriage reducing the carriage to a perfect wreck and striking the plaintiff with one of the shafts so violently in the chest and above the liver as to lay him on a sick bed for some months. The defendant replies with a three-fold defence ; (1) that his horse was frightened by a perambulator and the accident occurred while the horse was thus beyond control from no fault of the driver ; (2) that the plaintiff by exercise of ordinary care on his part might have avoided the collision ; and (3) that even supposing there was negligence on the defendant's side and no contributory negligence on the plaintiff's part the damages claimed are most exaggerated and improper. There is no doubt in law that if the defendant's horse was, as he alleges, frightened by some circumstances out of the control of the defendant, and the accident occurred whilst the horse was so beyond control, and the driver acted for the best under the circumstances the defendant would not be liable. But the defendant's own evidence puts this theory out of court. For he says that, although they did meet boys and perambulators some short distance from the railway crossing on the Malabar Hill side which frightened the horse, still the driver was able to keep him in and he went over the crossing at a quiet pace. The defendant in fact threw over the defence raised by his lawyers and altogether denied the existence of the alleged injuries. His statements on this head are in my opinion totally untrue. The whole of the evidence proves the contrary. The next defence is that of contributory negligence on the part of the plaintiff. The rule as regards contributory negligence is that although negligence causing damage is actionable, still the accident is the result of the joint negligence of plaintiff and defendant to the extent that they were equally to blame the plaintiff is not entitled to recover. But if notwithstanding the negligence of the plaintiff the defendant might have avoided the accident by the exercise of ordinary care he is still liable. In the present case I do not think there is any proof of actual negligence on the part of the plaintiff. He was no doubt on the further side of the road from the crossing, but though near his right hand was under ordinary circumstances it seems to me the proper side just at that point for carriages going to Girgaum as distinguished from carriages going to and from Malabar Hill. He was going at a quiet pace. A policeman was on the alert and he called ont to the defendant to take care. The defendant, on the other hand, was, according to all evidence save his own, driving furiously. He came across the level crossing at full tear in spite of the shouts of the railway peon. His carriage charged into the plaintiff's phaeton with such violence that the phaeton was wrecked, the wood pierced by a shaft and much injury inflicted on the plaintiff. Now on these facts I am of opinion the defendant did not exercise due care in driving. No person ought to drive furiously over a level-crossing especially crossing where several streames of traffic meet. On the other hand I do not think the plaintiff conributed in any appreciable way to the accident by his conduct. Consequently the only question that remains is to estimate the damages which the defendant ought to pay as the necessary consequence of his negligence and of the injuries it caused. Those damages ought to include not only the cost of the cure but also the loss of business profit and some compensation for the pain and suffering. But the plaintiff in his claim has, I fear, gone on the principle of asking an exorbitant sum in the hope that by so doing he will increase the sum he will eventually get. In one item he was distinctly proved to have made a reckless charge. He claimed Rs. 330 for the necessary repairs of his carriage, and his own carriage builder proved that a sum to include former repairs as well as those made necessary by the accident which in realty only cost Rs. 260. This palpable overcharge makes me view all the claim with suspicion and carefully examine each item with caution. We next come to the medicines and supplies required. The list prepared for the suit is in my opinion far do copious. It includes things which would have been necessary if the plaintiff had never been hurt at all. Then follows the doctors bills. There were very many visits and consultations, but I am inclined to think they are more numerous than they would have been if it had not been intended to make the defendant pay for them. A doubt was even cast on the possibility of any such illness being real. Still I have no doubt the plaintiff was seriously ill for several months. The doctors' evidence on that point was not seriously contradicted, and I must accept it as conclusive. Then we come to the loss of time and business profits I think the plaintiff's old business was so falling off that his gains would not have been great. Still it was something, and it appears from the plaintiff's evidence which has not been seriously contested that he had in March 1884 an offer a post which could bring in Rs. 300 a month. He could not take the post in March on account of this accident. But he eventually took it on the following December, and he got from it, though somewhat irregularly, £250 a month or very little less, I am not satisfied, in spite of the plaintiff's statements, that he was unable to work for a whole year after the accident. The doctors' evidence extended to April. I think we might safely take it that he was kept at the most from work, six months. Lastly, we come to the claim for his pain and suffering and general enfeeblement. He is certainly entitled to something more substantial on this head than the Rs. 50 offered by the defendant. Taking all these alarms into consideration, I think the plaintiff will be simply compensated by the payment of Rs. 3,000 instead of the Rs. 10,000 heclaims, and he must have the costs of suit.

JANUARY 15.

(Before the CHIEF JUSTICE and Mr. Justice BAYLEY.)

BREACH OF A GUARANTEE.

RITCHIE STEUART AND CO. *vs.* DYABHOY CULLIANJEE.

THIS was an appeal by the defendant from a decision of Mr. Justice Scott. Mr. Macpherson, instructed by Messrs. Hore. Conroy, and Brown, appeared for the plaintiffs and respondents ; and Mr. Jardine, instructed by Messrs. Little, Smith, Frere and Nicholson, for the appellant and defendant.

Mr. Macpherson said that an amicable arrangement had been come to in the matter. The plaintiffs sued in the court below to recover Rs. 10,067 as damages in respect of loss occasioned on account of a breach of a guarantee given by the defendant for the sale of good Dhollera Cotton. Mr. Justice Scott gave judgment in favour of the plaintiffs. The defendant was subsequently ordered to deposit in the Court Rs. 11,500 as a security for the amount of the decree and Rs. 500 as security for the costs of the appeal. It was now arranged that the plaintiffs should take the money deposited in the Court in full satisfaction of the decree. A consent decree was accordingly passed.

HIGH COURT.—APPELLATE SIDE.

(Before Mr. Justice BIRDWOOD and Mr. Justice JARDINE.)

AN ALLEGED PERVERSE AND WRONG VERDICT.

THE EMPRESS *vs.* RUTNA BIN KUSHOLI AND OTHERS.

THIS was a reference for the opinion of the High Court by Mr. E. M. H. Fulton, acting Sessions Judge of Belgaum. Mr. Branson and Mr. Ganesham appeared for the accused ; and Mr. Pandurang, acting Government Pleader, for the Crown.

The accused were, on the 5th October 1885, charged before the acting Sessions Judge and a jury with having committed the murder of two Beruds named Shettya Dadapya and Ningya Pursya. It appears that on a Sunday, the Beruds set out from their villages and passed the night at Hunburwadi in the house of one Hunbur. Next day they went to another house, and while there, they were set upon by twenty or thirty people, who attacked them with guns and swords, killing five of them. The prisoners were charged with the murder of two men only, because only two bodies had been found ; and though the other three persons were probably dead, it was possible that they might recover from their wounds and turn up. The two dead bodies were found in the river. The Beruds were a turbulent class of people and a source of annoyance to the country on account of their predatory habits. The Sessions Judge was of opinion that the confessions made by the accused before the second-class magistrate were admissible to be used not only against the men who made them, but also against the co-accused, excepting the statements of four of the men who did not confess their own guilt. It was said that there was no evidence of the common object for the commission of the crime. Possibly, the Sessions Judge remarked, murder was not the object when the men set out from their villages ; but the moment the attack began, it clearly became the common object of the assembly, and every one who formed part of that assembly became liable for the result. Many of the fourteen accused seemed to have gone armed for a fight ; and under the circumstances the provocation which they clearly anticipated could not be said to be sudden within the meaning of the law. The verdict of the majority of the jury was that the accused were not guilty. Accepting the verdict of the majority regarding six out of the fourteen accused, Mr. Fulton ordered them to be discharged. As regards the remaining eight prisoners, the Sessions Judge agreed with the minority of the jury who were for a conviction, and in the interests of justice considered it necessary to submit the case to the High Court.

Mr. Justice Birdwood, in delivering judgment on the reference, said : We are unable to hold that the verdict of the majority of the jury is perverse and patently wrong. The majority of the jury disbelieved the witness Hanmaya, and also the confessions of the accused. As regards Hanmaya, we observe that his evidence, on the face of it, discloses sufficient reason why we should hesitate to accept it as true. We cannot say it has been wrongly appreciated by the majority of the jury. Apart from it, there is not sufficient evidence to establish the offence of murder against the accused, for their statements do not, in our opinion, amount to confessions of murder. They do not say that their common object was to kill. And it is admitted by Mr. Pandurang Balibhadra, who appears for the Crown, that there was no common object to kill, till shots were actually fired. The accused say that their common object was to obtain time from the Beruds for payment of the black-mail which was to be levied from them ; and that some of them went armed to the place where the Beruds were, in order to use force, if necessary, that is if they were attacked. Some of the accused say that the Beruds were fired upon only when they rose up to attack the accused. The allegations really are that the accused were acting in self-defence. Each of the accused denies that he himself took any part in the attack which resulted in the death of some of the Beruds. The confessions do not therefore appear to us to be distinct confessions of murder. They are rather self-exculpating statements, and cannot be used against any of the accused other than those who made them (I. L. R., 4 Bombay, 288.) Nor can they be used against the persons who made them so as to warrant their conviction of murder, for that offence is not proved by any reliable evidence ; and the confessions themselves, as we have already said, do not amount to confessions of murder. We therefore acquit the accused.

HIGH COURT.—JANUARY 16.

(Before the Hon. Mr. JUSTICE SCOTT.)
(If Chamber business is oger by 2 o'clock p.m.)
Suits for hearing and final disposal.
Long Causes.

255-83—Winter and B—A Buchanan and others vs B J de Sa and others—C J Cama.
205-85—R Skipsey—Dhunjibhoy Bhugwandas vs Bhagirthibai and others—Nanu and H. and Inperson.
130-85—Macfarlane and E—Kovji Kessowji and others vs Visram Vussonji and others—Besonji and H.
255-85—Tobin and R—A Lister vs F W Hodges and another—Nanu and H.

For further directions on Commissioner's report.

66-83—Macfarlane and E—Joomabhoy Lalji vs Dinbai and others—Nanu and H.

(Before the Hon. Sir WILLIAM WEDDERBURN.)
For investigation of pauperism.

29-85—In person—Dwarkanath Narayen and another vs Madhowrao Vishwanath—M M Munshi—Part heard.
38-85—In person—Manockbai vs Soondarji Heerji—Part heard.
37-85—In person—Tricum Mendjee vs Dewsey Gopal—Hore, C and B.

Suits for hearing and final disposal.
Long Causes.

403-85—Mulji B B—Jairaj Makonji and others vs Gordhundas Nathu—Little, S F and N.—To be postponed.
264-83—Tyabji and D—Adhibai alias Cooverbai vs Cursondas Nathu—Little, S F and N.—To be postponed.
274-85—Chalk and W—Roychund Nursimdas and others vs Nanabhoy Parshotum and others—Tyabji & D.
208-85—Bicknell and K—Bhaemul Meghji vs Nursey Mowji and another—Macfarlane and E.
319-85—Khunderao M—Dadaji Atmaram and another vs Narayen Anundrao and another—In person.
341-85—Craigie, L and O—Narayendas Panachund vs Lalkit and another—Tyabji and D.
355-85—Tobin and R—Haji Vydina-Haji Ebrahim vs Haji Ebrahim Haji Vydina—Wadia and G.
360-85—A F Turner—Albert Frankel vs Soundy & Co.—Chalk and W.
360-85—Wadia and G—Thumabai vs Dadoba Ramchundra
361-85—Tobin and R—L W G Rivett-Carnac vs Ashabai—Mirza H K.
362-85—In person—Tacker Govindji Jadowji vs Thucker Veerji Ludha and others—E Wilkins.
363-85—Ardesir and H—Mithibai vs Shawakshaw Dhunjibhoy—Jeffreon, B and D.
367-85—In person—Rajoo Balloo vs Hurrishcundra Bhikaji—In person.

THE BATTLE OF PANIPAT.

A CORRESPONDENT with the Northern force sends the following account of the battle of Panipat to the Allahabad paper :—

The Cavalry Division under General Marter, A. D. C., with the Horse Artillery, made a grand marchon the 6th, as it was considered of the most vital importance for us to seize the canal works at Monuk. For our C. R. E. Colonel Craster, Royal Engineers, had reported that, whichever side obtained possession of the regulators at the head of the canal Canal and of the Ber Escape, and the three bridges, would retain complete control of the canal system. As the canal could be flooded to a depth of 5 feet and 25 feet width, it would make a very formidable obstacle for an advancing army. Therefore this march was one of necessity, and very gamely was the task done, and 14½ miles were accomplished in 57 minutes ; the whole of our divisional cavalry got up in an hour and a quarter. We lost five horses, but they were dy animals, and could not stand the hard work on a hard road. Some 20 more are lame, but probably most of these after resting will recover. The cavalry having secured the escape proceeded to Panipat, which they occupied and then threw out their scouts as far as the Jumna river. They were only just up in time, for next day the enemy under Sir Charles Gongh came up. General Marter had an exceedingly difficult task to accomplish, for he well knew that he could receive no aid from our infantry that day. He had to keep the enemy in check, and prevent him obtaining correct information as to his strength and our whereabouts. Right well, and nobly did our cavalry and horse artillery fought all day from 9 a. m. to 3 p. m. without rest. They fought disputing the ground they lost inch by inch, and although they had to give up Panipat, yet at the end of the day they remained in possession of the three bridges and Ber Escape over the canal, which was the object of their long march the day before. The umpires judged that they were to fall back to the 18th mile-stone on the Grand Trunk Road or about four miles from Panipat, their front extending from Minori to Assan Kalan. The General handled his Cavalry Division well, and ended the day's work by a brilliant charge of three cavalry regiments, supported by the Horse Artillery led by himself. The Commander-in-Chief, as senior umpire, expressed himself as well pleased by General Marter's work.

On the 7th Sir George Greaves, hearing heavy firing as we were on the march, ordered two infantry brigades to push on and encamp beyond their divisions. One brigade of General Sale Hill's division reached the 13th mile-stone before 3 P. M., or was but five miles off from our cavalry, and the other brigade was in advance of the village of Jamalpur, or about seven miles distant. On the 8th we were ordered not to make any move before 10 A. M. to enable General Marter to strike his camp and take it back. At 10 A. M. our Divisional Commanders were ordered to push on as fast as possible, and the Northern Commander himself came in at once to where the cavalry were entrenched, a thick fog materially assisting us and masking the movements of our men. At 11 A. M. General Sale Hill's Division came up, and he at once lined the right of our position, and our field batteries were pushed forward to advantageous places with their escorts. Sir George ordered nearly all our cavalry to go to the left flank near the Jumna River, and there wait patiently the arrival of his other division and the Native Contingent. The 1st Division was working up across the country on our left, keeping touch with the river, and the Native Contingent, under Colonel Anderson, 3rd Punjab Cavalry, was working round the right, keeping to the canal. We had not long to wait, for they came up punctually to time. At about 1 P. M. all were reported to be in order of battle, and after a short halt a general advance was ordered. The plan of our attack must have been well explained by our Commander, for the movement was ably executed by all. On the left a great success was gained. The enemy's cavalry having incautiously advanced without sufficient scouting, came suddenly on our infantry, who opened a deadly fire, and they were at the same time threatened by our divisional cavalry, who charged as they retired, the umpires putting the enemy's cavalry out of action. Our cavalry pushed on and completed their success by taking 10 guns. This advantage materially assisted General Macfarlane in completing his turning movement, for he crushed General MacGregor's force and drove the enemy right back. Our centre was for a time checked, and a few regiments put out of action for a time. Our Native Contingents had not, however, been idle, but under Colonel Anderson had successfully driven the enemy from a very strong position held by him in the village of Kabree. General Sale Hill bringing up some of his reserves, the advance was continued. The centre had the brunt of the hard work. General Sale Hill did his task well. When at 4 p.m. the ceasefire sounded it was ruled that we had gained the best of the day. The Native Contingent worked well, their cavalry were employed in searching for the enemy and protecting the right flank, their guns were admirably handled and positions well selected ; but their movements were slow. The infantry were in too close a formation, and would have sufferred terribly, but they worked well. I heard one of our visitors say that they only required a few more European officers to make them a formidable enemy.

At the close of the day the Commander-in-Chief, after asking the Commanders of the respective forces what had been their programmes for attack, summed up by saying that he was well pleased by the day's work, and he hoped that we had all learnt many useful lessons. He said Sir George Greaves' plan of attack had been well conceived and equally well carried out, that his divisions had worked together, and the turning of the enemy's right was a success. He said Sir Charles Gough had not taken sufficient advantage of his cavalry to find out the whereabouts and strength of the enemy, and consequently was unable to oppose the advance successfully. His Excellency finished up by saying that he was quite sure that Sir Charles Gough would give a good account of himself when next we met him at Delhi.

THE MEDICAL STAFF IN 1885.

THE year 1885 has been an eventful year for the medical staff. The department has taken part in three campaigns, including the bloodless but successful expedition in South Africa. In it the medical staff had little chance of distinguishing itself. In the Burmese War it has done with credit all that it has been called upon to do, though here also there was so little fighting that our resources were not strained. But in the Soudan war, which was virtually two separate campaigns, the Nile and Suakim expeditions never coming into contact with each other, but working each in its separate sphere, the case was widely different. In each of them the resources of the department were strained to the utmost, and in each of them the strain was resisted successfully and even triumphantly. The acknowledged success of the medical staff in these two campaigns stands in most marked contrast to the unmerited abuse with which it was greeted three years ago at the close of the Egyptian war. Nor were the authorities niggardly with their rewards. A.K.C.B. to the director-General, two C.Bs. to two of the Deputy Surgeon-Generals employed in the field, two special promotions to Surgeon-General, three to Brigade-Surgeon, and four to Surgeon-Major, along with the C.B. bestowed on Brigade-Surgeon Thornton, of the Bengal Medical Service, and numerous mentions in despatches from a sufficiently long list of honours. But there was another side to the question. Only one medical officer fell in action—Surgeon I. R. Lane killed in the first fight at Suakim. But no less than eight Surgeons succumbed to disease—C. P. Turner, P. B. Colloney, D. L. Porter, O. G. D. Bradshaw, R. Lesly, and A. F. Stace on the Nile ; and G. M. Russell and W. R. deMorinni at Suakim. In addition to these the death of Surgeon-General O. Barnett, which took place at Eastbourne, on July 24th was directly due to disease contracted on service. And two more Surgeons, who died shortly after taking part in the campaign,—R. F. Cumming of the Guards, in Dublin, and W. Hewson, in Egypt,—probably lost their lives owing to the same cause.

Apart from the Soudan campaigns, there have not been many deaths in the Medical Staff during the year. Surgeon-Major G. C. Irving and Surgeon R. Trevor died at Malta, Surgeons W. H. Bracken in South Africa, T. W. Beale at Morar in Bengal, G. S. Lewis at Davos Platz, C. L. Young (on temporary half-pay) at Bath, and N. Cameron at Sierra Leone. Quarter-Master J. Mullins also died at Korti, and Quarter-Masters Brewster and Wilkinson in England.

Retirements have been very numerous during the year. Two Deputy Surgeon-Generals—Holton and Sinclair—retired, the former from, the latter to temporary half-pay. Eight Brigade-Surgeons also retired—Mrs. E. J. Hopwood, N. Norris,

COMMERCIAL INTELLIGENCE

FRIDAY EVENING, JAN. 15.

THE weekly Bank of England return shows an improvement of 4 per cent. in the proportion of Reserve to Liabilities, but as this is in all probability merely a recovery from the temporary finance arrangements pertaining to the turn of the year it cannot be looked upon as really affecting the position of the London Money Market. There is, however, a steady general improvement apparent in the London Stock Exchange quotations in which we on this side are more particularly interested. Consols are ⅛ higher at 100⅜, the Indian 3½ per cent. Sterling Loan comes ¼ better, and in Rupee Paper there is an advance of ⅛ in 4 per cents., and ¼ in 4½. The improving influence as regards the better is of course the upward turn in Silver and the Eastern Exchange. Bar Silver in London yesterday was quoted by Reuter 1-16d. higher at 46 9-13d. per oz., but from private sources we learn 46⅝ was the real market price.

In the London General Produce markets yesterday no change took place.

Cotton in Liverpool closed quiet at unchanged prices, both on the spot and to arrive, but the day's sales were estimated at 10,000 bales, including 400 Surats, quite an average business as things have gone latterly. In Fully Good Oomra, Good clause, January-February shipment canal business has apparently been done in Liverpool at 4 5-16d per lb., delivered terms, which shows a loss of 1-16d, on to-days' price here, irrespective of commission. With bear-sellers ready to do business on these terms it is not surprising that legitimate shippers have lately found operations impracticable with a margin. From New York yesterday ready Mid-Uplands were still quoted at 9 5-16 cents. but futures were 5 points higher at 9-65 cents. per lb. for May. The receipts at the U. S. posts to date give the following comparison :—

	1886.	1885.	1884.
Tuesday's receipts	17,000	14,000	16,000
Six days' do.	91,000	11,300	84,000
Total since 1st Sept	3,802,000	3,911,000	3,711,000

These figures show a very moderate scale of receipts so far, and although the actual deliveries from the plantations are slightly ahead of last year we must have evidence of freer movements if the largest crop estimates are to find favor.

The market here to-day has been quiet, but firm. Sellers are rapidly acquiring a more conservative tone, notwithstanding increasing supplies, and the disposition evidently is towards higher rates. Some ready Fully Good Julgaum has changed hands at Rs. 184, and ready Bengals at quoted rates. We give current figures as follows :—

	Good.	Fully Good.	Fine.
Bengals ready	160	164	175
Omras, ready, Good Staple	180	184	..
Do. do March	178	..	..
Do. (Omra) do	174	..	..
Broach, March	2071	..	210 ii
Dholleras, May	180	185	192
Do April	181	186	193

WHEAT.—Some purchases of White Pessy for May delivery are reported at Rs. 3-14 for native account, but shippers find business impracticable at the rates. In Delhi descriptions for early delivery there is nothing doing at the moment, transport in the neighbourhood of the centre being entirely taken up at present for military purposes. For ready No. 1 club Rs. 3-13 is offered, but new for May delivery is offered at Rs. 3-10-9 per cwt.

LINSEED still meets a considerable inquiry on the part of native dealers for April-May delivery at Rs. 6-0-6 to Rs. 6-1 per cwt., but exporters are doing very little.

FREIGHTS are unchanged. The s s Chankanald is reported to have been fixed for Genoa and Marseilles at 22s. 6d., payable here at 2s., but with that exception next to nothing has been done. We quote current rates as follows :—

	Wheat Cotton Ready.	Forward.
Liverpool	13-9 to 18-9	
London	13-9 to 1-9	
Open Charter	17-6 to 18-9	
Havre	15	
Dunkirk	16-3 to 17-6	
Antwerp	17-6	
Marseilles	25-3 to 17-6	
Trieste-Venice	25 to 2s.	

EXCHANGE.—We opened at the closing rates of yesterday, but with silver quoted dearer. From Calcutta an advance of quite 1-32d. has been established during the day. Credits for the mail were only negotiable first thing in the morning at 1s. 6 5-32d, and later Bank demand for France has been sold at 1s 6d. Telegraphic for April at the same rate. The following are closing rates for ready bills :—

Bank Bills on demand	1s. 5 15-16d.	per rupee.
Do. Telegraphic	1s. 5 21-32d.	,,
Do. Three months' sight.	1s. 6 1-16d.	,,
Credits ,, ,, ,,	1s. 6 21-16 to 3-32d.	,,
France ,, ,, ,,	1s. 9 1¼	,,

The telegram in from Washington to-day does not really affect the question of the Bland Bill. The fact that the silver party have had to abandon their proposal to redeem $10,000,000 of bonds in Silver may be interpreted from one point of view as an indication of their being less powerful than they had calculated upon, but that a compromise of half gold, half silver should be accepted by the other side shows that they are also prepared to concede something.

GOVERNMENT PAPER to-day has been steadier all round. Fours for cash have hardened up to Rs. 97 9-16, and for delivery next month to Rs. 97 7-16. Fours and a half are in request at Rs. 99¾.

SHARES.—Spinning and Weaving Mills are the turn weaker, being Rs. 2½ to Rs. 5 lower for some of the leading companies. Dhurrumseys are down to Rs. 105, and almost unsaleable at that. Bombay-Burmah Trading shares are Rs. 25 easier. Port Cannings are firmer at Rs. 310. Cooper Madon and Co., Ld., are back to Rs 116 sellers.

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UNIVERSITY OF BOMBAY.

CONVOCATION for CONFERRING DEGREES.

TUESDAY, 19th JANUARY, 1886.

1.—*Candidates for Degrees are requested to be in the University Library at 3 p.m. precisely to robe, and have their places assigned them.*

2. *Graduates are required to be in the University Library at 4-15 p.m. precisely to robe, and have their places assigned them.*

N.B.—Graduates who propose to attend are requested to give previous notice.

3.—*The Senate are requested to be in the University Library by 4-45 p.m.*

4.—*Visitors will alight from their Carriages under the Porch of the Sir Cowasjee Jehanghier Hall of the University.*

5.—*Procession.—At 5-15 p.m. the Procession of the Vice-Chancellor and Fellows will enter the Hall, when all present will rise and remain standing until the Vice-Chancellor has taken his seat.*

ORDER OF THE PROCESSION.

I.—FELLOWS.

In order of precedence
(Juniors first).
The Principal, College of Science.
The Principal, Deccan College.
The Principal, Elphinstone College.
The Principal, Grant Medical College.
The Educational Inspector, Central Division.
The Director of Public Instruction.
The Members of the Legislative Council.
The Judges of the High Court.
The Members of the Council of Bombay.
The Bishop of Ascalon and Vicar Apostolic, Bombay.
The Bishop of Bombay.
The Chief Justice.
The Commander-in-Chief.

II.—UNIVERSITY OFFICERS.

The Board of Accounts.
The Registrar.
The Syndics in Civil Engineering.
The Syndics in Medicine.
The Syndics in Law.
The Syndics in Arts.
The Dean of the Faculty of Civil Engineering.
The Dean of the Faculty of Medicine.
The Dean of the Faculty of Law.
The Dean of the Faculty of Arts.

THE VICE-CHANCELLOR.

6.—*The Vice-Chancellor, and Fellows having taken their seats, then will follow on behalf of Candidates for a degree—*
The Supplication by the Dean of the Faculty in which they graduate
The passing of a Grace by the Senate for their admission to the Degree.
Their Presentation by the Dean to the Vice-Chancellor ; and
Their Admission to the Degree by the Vice-Chancellor.

7.—*The Registrar will read the Syndicate's Report of the proceedings of the University during the past year.*

8.—*The Vice-Chancellor will deliver a n Address.*

9.—*The Vice-Chancellor will dissolve the Convocation.*

10.—*Retiring Procession.— The assembly will rise and remain standing until the retiring Procession of the Vice-Chancellor and Fellows has left the Hall.*

By order,
PETER PETERSON, D.Sc.,
University Registrar.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED].

BIRTHS.

DUNLOP—January 11, at Dharmapoory, Salem District, the wife of Apothecary W J Dunlop, of a daughter.
FALCONER-TAYLOR—January 10, at Amraoti Camp, the wife of G Falconer-Taylor, Forest Department, of a son.
WOODCOCK—January 7, at Calcutta, the wife of Major H F Woodcock, of a son.

MARRIAGES.

EDWARDS—PRICHARD—December 28, at "Grace Ville," St John's Hill, Bangalore, by the Rev W W Holdsworth, Walter George Edwards, to Mary Emily, youngest daughter of Captain B Prichard, (retired).
INGLIS—D'OYLY—January 9, at Bankipore, by the Rev C H Reynolds, Ernest Inglis, 3rd Punjab Cavalry, to Florence Mary, eldest daughter of Warren Hastings D'Oyly, Esq. B C S.
MADDEN—BURKE—January 11, at Chandausi, by the Rev W Macarthy, Chaplain, Shahjahanpur, Charles Williamson, youngest son of the late William Madden, M D, of Blackrock, County Dublin, Ireland, to Anne Georgiana, eldest daughter of A W Burke, Esq, Chandausi.

DEATH.

EVATT—January 8, at Dera Ismail Khan, Richard Arthur fourth son of Charles A Evatt, Steamer Chenab, aged 15 months.

The Bombay Gazette

SATURDAY, JANUARY 16, 1886.

THE interpretation which has generally been placed upon the proclamation decreeing the annexation of Upper Burmah is too absolute. In Burmah itself the phrase which assigns the territories formerly under the jurisdiction of King Theebaw to the Government of India during Her Majesty's pleasure has been regarded as leaving it open to the Crown at any time to revoke the act of annexation. Whether or not this is an entirely accurate view of the matter, it is at least more accurate than that which sees in the New-year's Day Proclamation a final and irreversible act, which closes the door to any measure short of full incorporation into the Indian Empire. Nor is this latter view at all in accordance with the Viceroy's declaration on the subject. In addressing the Legislative Council last week Lord Dufferin said :—"It was necessary, of course, once the conquest of the country had been effected, to determine and to declare for diplomatic purposes its international status. This has been done by the Proclamation of the 1st January, under which the authority of the Viceroy is substituted for that of the late King. Such an arrangement, however, though required by the actual circumstances of the case, will eventually be replaced by a more fully regulated system, the nature of which will, in all probability, not be determined until I have myself visited Mandalay, and been in a position to submit a report to the Queen's Government at home." It is in the carefully worded phrase "to determine and to declare for diplomatic purposes its international status" that the essential reason for the proclamation of annexation is to be found, and not in any intention once for all, to incorporate the territories of King Theebaw into the lands administered under the Viceroy of India. The proclamation is primarily an act undertaken in view of the obligations of international law. Theebaw had contracted treaty engagements with France, Germany and Italy—engagements which from the point of view of public law remained intact until the "personality" of the Burmese State, as the jurisconsults would say, had been merged in that of the British Empire. The deposition of Theebaw alone could not terminate the engagements of the Burmese State; these could only be brought to an end either through mutual revocation by the contracting parties, or through the cessation of the independent existence of the State, and it may be accepted as beyond doubt that the immediate purpose of the proclamation was to free Burmah from treaty obligations which would have subsisted *de jure* even under a Protectorate. Thus then the Proclamation of the 1st of January by no means marked a departure from the plan which the Viceroy announced during his cold-weather tour of reserving the decision as to the definitive status of Upper Burmah until he had made personal inquiries at Mandalay into the circumstances of the country. We are not even now committed to its absolute absorption into the administrative system of the Indian Empire, and those who have not taken it for granted that annexation is the only course which is open to us have the satisfaction of knowing that their misgivings will be impartially submitted to the test of local investigation. Whether it is probable or not, it is by no means impossible that the reasons which may be urged in favour of conferring upon Burmah the status of a protected state administered under the control and supervision of British officials, will ultimately prevail.

It would be eminently undesirable to speak dogmatically upon what amongst the highest authorities in India and in England is still entirely an open question. But something is to be said from the financial point of view in favour of protection as against annexation. In the midst of much uncertainty regarding Upper Burmah this at least is certain—that for some years after acquiring the country it would not pay if administered on the British method. We should have at once to abandon certain Burmese ways of raising revenue and to introduce certain British ways of spending it. The first part of the proposition will be evident if we examine the best available record of Theebaw's finances. Theebaw succeeded in extracting from his subjects a higher revenue than any of his predecessors, raising, it is believed, in his best years no less than 105 lakhs of rupees. This was roughly made up of forty lakhs from capitation tax, ten lakhs from royal lands, three lakhs from rubies and jade, fifteen lakhs from forests, eight lakhs from the *klapét*, or pickled tea, which Dr. Hunter tells us forms a favourite Burmese delicacy, and is an essential accompaniment to every social or ceremonial incident ; three lakhs from the earth-oil monopoly ; fifteen lakhs from customs dues ; nine lakhs from petty cesses and transit dues ; and two lakhs from irrigation cess. In recent years, during which the condition of the country has been more or less one of chronic anarchy, the receipts have fallen off, but the revenue might regain its productivity under a more settled government. But there are certain items in the budget which we should have at once to dispense with. Customs duties would at once disappear if the country were annexed, and thus fifteen lakhs of revenue would be done away with at one stroke. Transit dues, too, would no longer be tolerated, and here again there would be a loss of nine lakhs, while another six lakhs would have to be written off on account of monopolies which could have no place in any revenue system for which we were responsible. There would thus be a gross sacrifice of about thirty lakhs, of which about ten perhaps could be recouped by stamp duties and in other ways. These "other ways," it scarcely need be said, would not include either a liquor excise or an opium revenue. Fortunately for themselves and unfortunately for the fisc alcoholic liquor and opium are equally abhorrent to the Burmese. We should have to dispose, then, as our Mandalay correspondent told us the other day, of a revenue not exceeding eighty lakhs. On the expenditure side the result would be equally to our disadvantage. British administration, if it is more efficient than native administration and more worth the money that is paid for it, is more expensive. An estimate as exact as any estimate can be in a time of change and unrest like this places the cost of revenue collection, police, and administration of justice at about forty lakhs a year, and of public works at half that sum. For some time to come, the country would have to be garrisoned by a considerable force, and if forty lakhs were annually expended for military purposes the military authorities, at any rate, would not think it an extravagant outlay. This would bring up the total expenditure to a hundred lakhs a year: A lower estimate, it is possible, might meet the requirements of the case. The civil authorities would doubtless be content with a smaller outlay upon the garrison than that which the military authorities deem necessary. Yet the condition of the country just now warrants the belief that the larger estimate would be adopted. The deficit in that case would be nearly twenty lakhs a year. This is what we should in all probability have for some years to, pay for annexing Upper Burmah.

Another side to the question will no doubt at once present itself to any one who reads the problem of Upper Burmah in the light of our experience in Lower Burmah. The latter province was a burden upon us in the years immediately succeeding annexation Thirty years ago it cost eighty lakhs and yielded fifty ; it now returns two hundred and eighty lakhs, at least a third of which is clear surplus. But then is it certain that that which has happened in Lower Burmah will happen also in Upper Burmah. The lands that we do not know are always lands of wealth, and Upper Burmah, so the travellers used to say so long as they could tell an unchecked tale, was a land of extraordinary wealth. But many things are more unlikely than that people will find it necessary to revise their estimates about the wealth of the land, as they have had to revise some of their estimates of the character of its ruler. There have been some very generous assumptions at Rangoon and elsewhere regarding the resources of the country. But then "they do not know everything down at Rangoon," even about Upper Burmah, and prevalent views about the desirability of annexation might be greatly modified if it were to turn out that the country, thinly populated though it is, is almost too poor to support the sparse population who live upon it. We should not with our eyes open undertake an adventure which would for some years to come be a burden upon the finances of India if the advantages of annexation could be secured by some measure short of it which would cost us less in money and in responsibility. The question whether the country is worthy taking lies very near the threshold of the inquiry, and we must not dispose of it in the light of a too easily propagated assumption of its wealth.

WHEN a judge after a patient hearing denounces the excuses of a Municipality for pulling down a house as "entirely false," and stigmatises the conduct of the committee as revengeful and actuated by a desire to do injury, and further comments in a deprecating way on the statements made by the Chairman of the Municipality, it is time that Government should inquire into the management of this Municipality and should speak its mind as to the members who have been judicially found to be revengeful and malicious, and who "have managed to bring the whole body into disrepute." It appears that a native gentleman at Ahmednagar had made certain alterations to his house without obtaining the permission of the Managing Committee. It is not alleged that he had encroached on the road ; in fact he had set back his wall ; nor had he infringed any other requirement of the Act. Yet the committee forthwith directed that the new work should be pulled down. This order was not served on the owner, and the judge finds that the motive for suppressing the order was the desire to do injury to him. He finds that two of the committee were the owners of houses next to the plaintiff, and that they were unfriendly to him owing to caste disputes and neighbourhood. The Chairman, in evidence denied that he was the owner of the next house, but he was at once taken to the spot, and his statement had to be set aside. The other members had been put out of caste by a section of the Marwaris to which the plaintiff belongs. Three months afterwards the committee again ordered the plaintiff to remove the new work, which was now well advanced, and this time the order was served. The plaintiff replied that if the order was not withdrawn he would sue the Municipality. The Judge considers this reply as in substance an appeal against the committee's order, which should have been submitted to the Municipality for disposal. The committee, however, declined to withdraw the order, on which the plaintiff filed a suit, and the committee retaliated by ordering the plaintiff to be prosecuted before a magistrate and the work to be pulled down. At the same time they began to harass him about a mud bank on another side of the house, and the plaintiff wrote to the committee "you always maliciously give me trouble, and therefore I have filed a suit against you, which is pending." This was on the 10th January, and on the 19th idem the plaintiff obtained an injunction from the Civil Court, directing the committee not to interfere with the house pending the suit. The committee hearing of this, or rather the chairman, as the executive head, issued a prompt order to demolish the house before the written order would be served upon the committee. The Judge remarks "they took advantage of the interval between the passing of the order and the service of the defendant, and sent a gang of men on the morning of the 20th January, who demolished not only the portion specified in the notice, but also the sides of the two side walls which were not mentioned. The gang was a large number, and finished the work in an hour. The desire to do injury to the plaintiff was satisfied, and the triumph of might over right was complete."—The large number of men employed and the prompt destruction of the house immediately the injunction was obtained led the Judge to remark upon the extraordinary haste of this proceeding, compared with their previous acts, and he observes : "This shows that the work of destruction was done not only with the knowledge of this suit, but also with the knowledge of the Court's order on the preceding day." The Committee or Chairman would not wait for the result of the prosecution they had ordered, nor was there time to give the legal 24 hours' notice to enter upon the premises. "The desire to do injury to the plaintiff was strong, and the time of liberty of action in the matter after the court's order on the 19th of January was so short, that the party could not wait 24 hours more. These facts and circumstances show that the excuse of ignorance of this suit before pulling down the house is entirely false, that the municipality, or at least the persons interested in the matter, and having executive power in hand, knew of the Court's order on the 19th ; the demolition of the disputed part with extraordinary haste in an extremely short time was anything but *bona fide*." It is not alleged that the house was out of the line of street, or that it was built in any way against the Act, and the sum total of the offence was that the owner did not ask the Court's permission to build it. To punish him for this they appear to have waited until the work was completed and then pulled it down. The committee have urged that they pulled it down in the exercise of their discretion : but, as the Judge has remarked, their discretion should not be arbitrary but should be wise and legal, and if their discretion is not to be controlled "a few of the influential members may combine and manage, as in this case, to demolish any building, and there will be no safety of property. Where therefore the punishment for a simple omission is to be the pulling down of a house or an important part of it, the action of the committee at Ahmednaggar may be compared with the decision of the High Court in a case which occurred in the Ahmednaggar district, and which no doubt has been communicated to them. In that case the owner had neglected to ask the committee's permission to build, for which he was fined two rupees, and the High Court reduced the sentence to a nominal fine of one anna, because no inconvenience had been caused by the breach of the Rule. In other words an Act which is made for the convenience of the public should not be worked to the injury of an individual when the public convenience has not been interfered with. The evidence recorded by the Judge, and his careful judgment in this case, shows conclusively that the Parsee Chairman and the Marwari member have abused their powers. Nor is this the first time that proceedings have been taken against member of the Board for the abuse of powers, and it is therefore time that Government should inquire into the matter for the protection of the citizens against persons who use their discretion in the arbitrary manner indicated in the judgment of the Court.

LETTER FROM MANDALAY.

MANDALAY CHRISTMAS-DAY.

(FROM OUR SPECIAL CORRESPONDENT.)

MANDALAY, DEC. 25.

CHRISTMAS was celebrated this morning by the holding of divine service in the Golden Throne room of the Palace, the Rev. Mr. Beattie standing in front of the throne and the soldiers facing him. The sun streamed into the Pavilion ; the scene was beautiful and brilliant and impressive to a degree ; the words "give peace in our time oh Lord" rang out with a strangely dramatic effect in such surroundings.

On Sunday, the 20th December, we stopped at Pokoko, a station of the Bombay and Burmah Company. A number of pucka brick-built houses, mostly the property of Chinese traders, gives the little town a solid and prosperous look. A number of boats are being constructed, and there is quite a fleet of them around. The Woon is away, but in his absence his mother, widow of the late Woon, administers affairs. We visited her and found her seated on a chair in a house rented from a Chinaman, and interviewing a number of people, who were crouching in the usual Burma fashion on mats on the floor. The chair, higher than her visitors, denoted confidence in her superior rank, not a little remarkable in a Burmese lady. We, Europeans, were given chairs, and the "Wooness," smoking an immense cigarette, a foot long, talked very intelligently of the situation. Dacoits, she said, covered the country around, and she had sent to ask for some English troops, which were sent. Firing was continually going on at night. Things were in a very bad way. What were the English going to do ? They ought at least to leave "a nominal king" at Mandalay. A king was the head of the country, and religion could not do properly without one. A king was considered by the people as the head of religion, and represented God to their ideas. She did what she could to stop dacoity, but people had nothing to eat and so they went about to loot. If there was a king at Mandalay they would listen to him and not rob other villagers. Being asked if there was a broker at Pokoko to arrange for the purchase of some of the rice on board the steamer, she sent for a man of business ; but he had fled from the place, and no one could be found to buy rice in the bag and re-sell it in small quantities. At another place, not far from Pokoko, a Chinaman landed 250 bags, but found no intermediary to do the retail business, all with any money having fled. The speculator, finding night coming on with his rice on the bank and dacoits expected, sincerely regretted having put himself in so precarious a position. To make the matter worse, his gun had been taken from him by a civil officer down the river. It is now pretty well recognized that for this year at all events business in Upper Burmah is impossible. The further we go the more we hear of dacoits, and the more we see of the prevailing apprehensions of the population. The only choice left is that of dacoiting or being dacoited. The military posts dotted at long intervals along the banks of the river make no pretence of controlling the country or stopping the dacoity a little inland. The posts are stockaded, and seem to stand on the defensive. The number of troops available is so inadequate that it is impossible to do more than march out against any party of dacoits which may venture into villages in the immediate vicinity. The headmen of many of the villages have fled ; in some cases they have made war upon each other to settle questions of precedence, when the Woons or Governors have left, and have not been as yet replaced by men selected by the English. In the barbarous Chinwin country most of the Woons have sought safety by flight, and the dacoits have it all their own way. Two expeditions have been ordered to go to that wild country and restore order, liberating the three employés of the Bombay-Burmah Company, prisoners still in peril. The Chinwin is now so shallow that it is doubtful whether steamers can go up that river. The Chins are truculent savages, bearing a very evil reputation ; the Burmese administration in that region has collapsed. The present unpromising outlook generally is due to the sudden disappearance of the Burmese Government, without another being substituted for it. No Burman knows whether he is a Burmese subject or a British subject, and there is no one to whom he can safely look for orders or guidance. Hence the general disruption of this primitive society, threatening complete anarchy. The movement so far is not based on any patriotic ground ; it is not directed against the invaders ; it is a movement of one village against the next ; of one group of villages against another group. Mr. Callogreedy, of the Bombay-Burmah Company, reports to Colonel Sladen from the disturbed Chinwin country that when the defeated soldiers fled north-westwards from the river when our expedition was nearing Mandalay, they pillaged the wayfarers and looted the villages they passed through. The Woons were powerless and fled ; the villagers barricaded themselves, and a couple of confederacies were formed, the one under a man who had a right to a golden umbrella. He coalesced with the leader of the other section, and they had a band of 800 men, which marched round the country forcing villagers to join and give men and arms and money on pain of being burnt and the headmen killed. This band was looting the whole district. An expedition has been sent against this formidable band.

At Mingyan we found a British force under Colonel Harris. There were constant raids by well armed dacoits in bands of one hundred. Fortunately, they did not understand very well how to use the breechloaders, but they fired at the sentries. Detachments of thirty Grenadiers are sent against them ; they shot a couple and put the rest to flight. A few nights ago a villager came in and reported that a certain place was being looted ; the soldiers were marched out and found 19 bullock carts just loaded up with the loot of three villages. The dacoits had behaved with exceptional brutality, having, contrary to the custom of these raiders, outraged the women. Seven of them were shot, and a number brought in as prisoners to be tried. The loot was recovered. The two principal leaders of this band were Burmese policemen from the other side of the frontier. They had taken leave on urgent private affairs and actually armed themselves with their regulation weapons to lead this foray ! Our own home police leading one of the worst dacoity raids in the upper country ! The Naval Brigade men have been out after dacoits ; they have shot prisoners only in exceptional cases, preferring to flog when the dacoity is clearly the result of want of food. Some of the men taken declared, and evidently with truth, that they had been themselves dacoited, and their villages destroyed, and that they had to dacoit other villages to avoid starvation. We shall find that the Burmese declare that if a king be proclaimed dacoity will cease as if by magic, for then the people will know they have a Government and will be protected in their villages ; while, on the other hand, those Europeans who are in favour of annexation, and nearly every Burmo-European is in favour of that step, declare that annexation alone is the remedy.

Fortunately, the scare of famine seems to be unfounded. The new crop promises to be an excellent one if the villagers could only give over dacoity and cut the paddy. But it is dangerous to get in the paddy, for it would attract dacoits. For the present there is a vicious circle ; there is dacoity because there is hunger and no money and no trade ; and the prevalence of dacoity prevents the gathering in of the crops and the revival of trade. The Government of India, or Lord R. Churchill, would confer a great benefit on this country by settling one way or another what is to be the result of the overthrow of Theebaw. The provisional Government is doing the best it can. Colonel Sladen modestly tells us that "the Ministers have kindly elected me President of their Council," and he and they are endeavouring not unsuccessfully to reorganise the machinery of Government. In a few days a police force will replace the Mandalay police, which dissolved of itself when Theebaw was sent away. The Woons have for the most part reported themselves to the Council, which has reappointed them or replaced them by other officials. Mr. Bernard, the Chief Commissioner, is himself working with the greatest energy, and exercises a general supervision over what Colonel Sladen and the Ministers do. But they all feel handicapped by the anomalous position which they occupy. Are they British administrators administering a British province, or are they carrying on the Burmese Government until a new King is given to Mandalay ? The question is asked by every one and no one can pretend to answer it. The result is anarchy, which shows no signs of abating, in spite of all the shootings and floggings.

Something better calculated to secure the desired result than these severe remedies is now being devised. Mr. Bernard has improvised a public works department to make and metal roads in Mandalay, with a view to the employment of the starving people. No time has been lost ; roads are being already widened and levelled, and between two and three thousand men and women are in receipt of four annas a day. They are employed on piece work, as when paid by the day they did only one anna's worth of work. The industrious, the women mainly, earn six and even eight annas a day. They are paid every evening, not having anything else to live upon. If the earthwork of the Mandalay-Taungyan railway be at once put in hand and the villagers given employment on it, there will be a great falling off in the number of dacoits. There is something like a complete cessation of dacoiting now in the city ; the couple of dacoits shot in the mornings or the half dozen flogged have as a rule been given over by the villagers to the military. Dacoity still prevails in the surrounding plain, and at times there are regular engagements during the night, the villagers defending themselves with more or less success.

It seems to me to be an open question whether the Burmese are poltroons or not. They make no pretence of standing up to European troops ; as against the "black men," they assert an undoubted moral superiority. But, except at Meneleh, they never attempted to make good their boasting. They are however very badly trained, if they can be said to be trained at all. Their arms are bad ; their ammunition worse. The daos—swords—served out to them are for the most part mere iron, which you can put under your foot and bend double like a piece of hoop iron. There seems to have been a singular lack of the military instinct in the successors of Alompra and their surroundings. They sent men to be educated in the French military schools, who came back knowing how to devest forts on the modern system. But there was no one to continue their information or turn it to useful account. An instance may be seen at Ava some two hours below Mandalay. There the river is exceptionally broad and deep and precisely at that spot it was intelligently determined to bar the river on a grand scale. Two forts on the modern system were erected, one on the west and the other on the east bank. These points being made strong, the bar should of course have been made in advance of them so as to be defended by their cross fire, the bar in its turn defending the forts from the too close contact of our gunboats. But the inscrutable Burmese mind decided that the bar should be made half a mile higher up the river, so that the fleet could get as near the forts as they liked without let or hindrance, and having destroyed them they might pass the undefended barrier at leisure. Two big steamers and at least fourteen large native crafts were sunk in the full bosom of the majestic Irrawadi and the funnels and prows standing high above the surface gave the British tar full notice of the cranuels to be avoided. Of course the forts were silenced almost by the sight of our guns advancing as fast as steam could carry them—once past them, the flotilla passed the barrier with the greatest ease. What is to be said of the military capacity of such people ? Neither Theebaw nor his ministers nor his generals—except the Royal Hand at Meneleh showed the slightest spark of soldiery spirit. Had they handed over the national defence to the charge of a Commission of Burmese ladies the task would have been quite as well performed ; under no circumstances could the fiasco have been more complete or unmitigated by a single act or thought worthy of rulers of men. But are the Burmese men ? "Les francais sont des enfants," says Voltaire, "et j'aime jouer avec eux." The Burmese seem to me, on a cursory acquaintance, to be ingeniu's children, deficient in some of the qualities usually considered indispensable in "grown-ups." Was not the imagination that conceived and the mind that was satisfied with, the gilded paste-board of the Palace which all Burmah regarded as sacred and the centre of earth and heaven, rather that of children at play than of men who took the things of this world seriously ? Who but hobbledehoys would make cigarettes eighteen inches long and give day and night to smoking them, letting the ladies of their family do all the work while they carefully kept out of all the fighting ? When Rangoon speaks in favour of annexing these people as the only means of putting the collar of civilization on them and them do the State, and mankind, and Rangoon Commerce any good, I scarcely know what to say. "Surely Christ never died for these men, doing" ejaculated an old Spaniard, at the sight of the too Christian forbearance of some of his co-religionists who let themselves be pillaged and burnt instead of pillaging, forgetting their misbelieving enemies. To all offending the Queen's Proclamation, the Bombay Assessment, Commissioners, Civil and otherwise, the Ilbert Bill the Excise and its works—civilisation in five were never intended for these men who go on their knees to you and pray to you with folded hands when sitting on their handkers, and smoking a cigarette does not fetch you sufficiently ? Before we annex them and make them even as we are, perhaps they had better live up to us. This is, of course, a guarded way of saying what might gave rise in Rangoon to a disagreeable explosion, if said roughly and without circumlocution. It is this that a people so peculiarly constituted—or perhaps it would be more accurate to say a people at such a peculiar stage of social and intellectual development would be more suited for the present by a King after their own heart than by a Lieutenant-Governor with a gallaxy of Bengal civilians as his secretaries. If a new king be caught young and brought up in the fear of the Penal Code he may be an instrument to good a population as yet incapable of assimilating a Secretariat of the advanced Anglo-Indian model. Would this be good policy ? Would it give Loeir Burmah a frontier along the crest of the hills bounding the Chinese Province of Yunnan, so that the Panthays may learn at near view the blessings of our rule and then compare it with that of the Mandarins, as a Rangoon Chamber of Commerce suggests ? These questions are, I admit, posers, but I answer boldly "yes, a judiciously selected and carefully nurtured protested King would, so far as one may predict anything, give Rangoon everything it looks to obtain by annexation." But a people who think it daring and a mark of the most refined breeding to go on all fours in presence of royalty, of princes and princesses most badly want a King. They have not yet risen to the sublime conception of a Lieutenant-Governor in a shooting coat, and would not for years take kindly to a secretary's eye-glass. That is my humble opinion, which I may say was not arrived at in five minutes or without inquiry or due reflection. It is not a patent opinion belonging to the present writer alone ; it is shared by others who have perhaps more right to it. And I must admit it is also very strongly and even vehemently repudiated, rejected and banned by many persons who have good claim to be heard when a question of such importance is in discussion. In Rangoon Dr. Marks, who was formerly Chaplain of the Mandalay Residency, is an uncompromising annexationist, and sustains his views in one of the local papers. In Mandalay I to-day had the advantage of hearing the energetic and indeed impassioned language in which Dr. Bourdon, the French Catholic Bishop, vindicated the claim of the Burmese population to be saved from the Alompra dynasty by annexation to British India. The Burmese, he declared, were utterly disgusted with the slavish system maintained by the dynasty ; the kings did not look upon themselves as the highest magistrates and servants of the country, but as its absolute masters and owners ; that they are under no obligation to their subjects, but that their subjects, body and soul, belonged to them. The people were now, the reverend Bishop declared, quite tired of all this and of what resulted from it—oppressive extortion, insecurity of life and property, and general hardship. They saw that their countrymen in British Burmah were well off, and they wished to be under the same Government. If your conscience, said the Bishop, does not allow you to keep the country now that you have got it, why did you come here and depose Theebaw ? I said that no one was simple enough to decide such political problems by considerations of conscience ; the question in regard to Theebaw was his fitness for government ; now that he was removed what were the alternatives ? Annexation, according to some ; but would it pay ? Would it involve burdens and anxieties on the Chinese frontier which had best be avoided ? Would not a protectorate suffice and give the security, internal and external, that was required ? Dr. Bourdon said that a protected prince would doubtless be selected from the Alompra family ; that family, he maintained, was incurably tainted by despotism ; under any sovereign of that house the same despotism, corruption and incapacity would infallibly spring up again. Theebaw was as good as any of his relatives ; if we were not prepared to get rid of the system what was the use of our turning everything upside down in Burmah to get rid of one man ? We should, he felt certain, have to do it all over again in three years. In regard to this suggestion I ventured to point out that the facility with which the deposition of the King was effected on this occasion would render a corporal's guard unnecessary the next time a deposition might be deemed requisite. There need be no alarm on that score. As for the question whether the country could pay its way if annexed the worthy Bishop answered confidently that he was sure it could. Its resources would develop under a good government. I was asked to place the views of this ardent annexationist before the readers of the *Bombay Gazette*, and promised to do so. I fulfil that promise.

(To be continued.)

BOMBAY PRESIDENCY ASSOCIATION.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—In the report which you have published of the proceedings at the Framjee Cowasjee Institute on Wednesday evening, there is one error on a point of considerable importance which I beg you will permit me to correct. Your reporter makes me say that as soon as the Indian delegates "announced their intention of identifying themselves with one particular party, invitations came pouring in from different parts of the country from Liberal Associations, but only one from a Conservative Association." What I did say was that although from the begin

TELEGRAMS.

THE VICEROY'S VISIT TO BURMAH.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, JAN. 15.

Sir Frederick Roberts, Mr. A. Mackenzie, Home Department, and an Accountant to sift the finance questions, proceed with the Viceroy and Lady Dufferin to Mandalay. The Commander-in-Chief's military opinion will be valuable.

THE DELHI CAMP.

(FROM OUR OWN CORRESPONDENT.)

DELHI, JAN. 15.

The Southern Force has occupied an entrenched position between Badli and Mukundpore, north of Delhi. The Northern Force reconnitred in force to-day, but failed to draw out the enemy. The Cavalry of the Southern Force is screening well.

[REUTER'S TELEGRAMS.]

THE SILVER QUESTION.

WASHINGTON, JAN. 14.

The silver party have abandoned their proposed resolution for the payment in silver coin of ten million dollars of bonds, and have substituted a proposal to pay the amount in equal proportions of gold and silver. The Financial Committee will probably adopt this proposal.

NEW RESIDENT AT HUE.

PARIS, JAN. 14.

M. Paul Bert has been appointed French Resident at Hué.

DEATH OF COLONEL BARROW.

LONDON, JAN. 15.

Colonel Percy Harry S. Barrow, in command of the 19th Hussars, is dead.

Colonel Barrow, who was only thirty-seven years old, joined the 19th Hussars in 1868. He did distinguished service in the Zulu campaign, in which he commanded the mounted infantry and irregular mounted troops at the battles of Myezane and Gingindhlovo, in the latter of which he was slightly wounded. He was mentioned in despatches of four dates during the campaign, and was made a C.M.G. He received a medal with a clasp. In the Transvaal campaign of 1881 he commanded the corps of mounted infantry. He also served in the Soudan campaign of 1884, and was dangerously wounded at the battle of El Teb. He was mentioned in despatches, and was made a C.B.]

THE PROPOSED DISARMAMENT IN THE BALKANS.

The *Times* publishes a telegram stating that Greece and Servia have refused to comply with the request contained in the collective note of the Great Powers that they, in conjunction with Bulgaria, should disarm.

THE ANNEXATION OF BURMAH.

Dr. Hunter, the member for North Aberdeen, has decided to move an amendment to the address in reply to the Queen's speech, condemning the annexation of Upper Burmah and the saddling of India with the cost thereof.

THE PEACE NEGOTIATIONS.

SOFIA, JAN. 14.

Bulgaria and Servia have agreed to Bucharest as the place of meeting for the delegates entrusted with the negotiations for bringing about peace between the two countries.

ALLIANCE BETWEEN GREECE AND SERVIA.

ATHENS, JAN. 14.

Greece and Servia are negotiating for an alliance against the Bulgarian union.

OPENING OF THE GERMAN PARLIAMENT.

BERLIN, JAN. 14.

The German Parliament was opened to-day by the Emperor William in person, who, in his speech on the occasion, expressed confidence in the maintenance of the European peace.

POLITICAL AMNESTY IN FRANCE.

PARIS, JAN. 14.

President Grevy has granted an amnesty to all political prisoners.

COMMERCIAL AND FINANCIAL NEWS.

LONDON, JAN. 14.

The Liverpool Cotton market closed quiet. Surats quiet.

The London Cotton Market has been quiet but steady.

Good Fair Dhollera.....	4 3-16
The Manchester Market has been firm.	
4 per cent. Rupee Paper	72¾
4½ "	74½
3 " Consols for account	100⅝
3½ " Sterling Loan	100⅝
4½ " French Rentes	110¾
Bar Silver	46 9-16

The Bank of England returns for the week ending yesterday show the following results :—

Reserve of Notes and Gold and Silver coin in the Banking Department combined £11,600,000 ; Inc., £800,000.

Bills discounted £20,800,000 ; decrease £1,500,000.

Bullion—total amount in Banking and Issue Department combined, £30,500,000 ; increase £500,000.

The proportion of the reserve to the liabilities is 37 per cent.

Arrival—Colombo.

TELEGRAPHIC LINE REPORT.

(JANUARY 15.)

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN.—*Via* Teheran, perfect. *Via* Turkey, interrupted. *Via* Suez, perfect.

CONTINENT OF EUROPE.—*Via* Teheran, perfect. *Via* Turkey, interrupted. *Via* Suez, perfect.

AMERICA.—*Via* Direct Lines, perfect. *Via* Valentia, perfect. *Via* Direct Cable, perfect.

AUSTRALIA.—*Via* Penang, perfect. *Via* Amoor, perfect.

CHINA.—*Via* Penang, perfect. *Via* Amoor, perfect.

THERMOMETER READINGS.

THURSDAY NIGHT, Jan. 14.

10 p.m.	71·0

FRIDAY, Jan. 15.

8 a.m.	68·2
10 a.m.	72·7
2 p.m.	77·4
4 p.m.	78·3

HIS HIGHNESS THE MAHARAJAH OF PUTTIALA is seriously ill with typhoid fever.

IT is understood that Mr. P. Nolan will succeed Mr. A. P. MacDonnell as Secretary to the Bengal Government in the General and Revenue Departments, when the latter takes Mr. Mackenzie's place in the Home Office ; while in the Financial and Municipal Departments Mr. R. H. Wilson succeeds Mr. Edgar, who is about taking leave to England.

THE quantity of tea exported from China and Japan to Great Britain from the commencement of the season to the 22nd of December last was 142,614,001lbs. as compared with 135,458,000lbs. during the corresponding period of last year. The exports to the United States and Canada during the same period were 68,813,125lbs. as against 64,242,364lbs.

THERE is a novel and alarming danger impending over the Indian tea-planter. A Calcutta paper learns that the produce of a garden belonging to an English company not being very good, it has been discussed at head-quarters in London whether it would not be well to place the garden under Chinese management! The victim of the anti-Chinese crusade on the Pacific slope may yet find a harbour of refuge in the valley of Assam.

IN consequence of the Boxerwals being reported to be collecting in strength on the hills, and thus menacing villages within our border, the Guides have moved out to Rustam, while a wing of the 15th Sikhs has been sent from Nowshera to Hoti Mardan. A mountain battery will also probably be despatched to the scene.

MR. EDWARD BLAIR MICHELL, M.A., of the Chancery Bar, has been appointed to the Office of Legal Adviser to the Crown of Siam. The office is a new one, instituted by the present King of Siam, with the chief object of domestic reform, more especially in matters of a legal nature. Mr. Michell is the eldest son of the late Principal of Hertfort College, Oxford.

THE latest news from the Turko-Bulgarian Boundary Commission is that the parties were still unable to proceed with their work, owing to the unsettled state of the country.

IT is reported at Singapore that the salary of the Governor of the Straits Settlements is to be raised to £7,000 per annum, which would make it of the same value as the Governorship of Ceylon.

THE final forecast of the cotton and *til* crop of the N. W. P. and Oudh, made in November last and just issued by the Agricultural Department, is by no means promising. The outturn, indeed, will not be so poor as was at one time feared, but will still fall far short of an average full crop for the area under cultivation. The best reports of the cotton crop are received from the Benares Division, a few places in Oudh, and two-thirds of the Doab, where the crop is expected to average about three-quarters of the normal yield. In the rest of the Doab, other parts of Oudh, and Rohikhand only half a normal crop will be raised, and in Bundelkhand even less. Of *til* nowhere will so much as three-quarters of an average crop be realised, the eastern divisions, which are best off, being only estimated to produce from 60 to 70 per cent. of a normal harvest. After these come Bundelkhand and Meerut Division with 65 and 60 per cent. respectively. Oudh will have half a normal crop, the Central Doab barely one-third, and Rohikhand even less than this. Altogether though the steady increase of the area under cotton in these provinces has continued during the year, rising to 1,701,491 acres in 1885 against 1,667,810 in 1884 and 1,389,056 the average of the ten preceding years, yet the total outturn of cotton is only estimated at 40,000 tons, or about two-thirds of an average crop, while the *til* with 50,000 tons will be barely more than half a crop. Under these circumstances the amount available for export will hardly exceed 20,000 tons of clean cotton and about 9,000 tons of *til* seed.

IN the *Statesman* of the 9th instant it is said that a fall of one penny in the rupee causes a loss of about £360,000 in the exchange on the home remittances of the Government of India ; and Lord Dufferin is taken to task for having said that the additional loss amounted to as much as a million. The *Englishman*, on the other hand, holds that Lord Dufferin did not over-state the amount of loss. The *Statesman* appears to have assumed that the amount of remittances on which Government bears the loss by exchange is £16,000,000 true sterling. The total remittances of the Government of India are certainly not less than this figure, but the whole of these remittances are not made on account of the Government of India and the loss by exchange on the portion that is not on account of the Government of India is recovered from the authorities on whose account it is made. The Government of India has, in fact, to bear the loss by exchange on only about £14,500,000 true sterling. When the rupee is at 1s. 7d., as it was when Lord Dufferin arrived in India, £14,500,000, converted at the exchange of the day, comes to 1,831 lakhs, or to £18,310,000 in conventional sterling, and the loss by exchange is the difference between £18,310,000 and £14,500,000, or £3,810,000. But if the rupee fall to 1s. 6d. the total remittances of £14,500,000 can only be met by the payment of 1,933 lakhs of rupees, or, in conventional sterling, of £19,330,000, giving a loss by exchange of £4,830,000. The difference of the loss by exchange in the two cases is £1,020,000, showing that Lord Dufferin was strictly accurate when he said that the fall of a penny in the rupee would add, in round numbers, a million to the expenditure. "It is impossible," remarks the *Englishman*, "to say by what calculation the *Statesman* arrived at the figure £660,000, but it is most likely that it calculated the approximate loss by exchange on £16,000,000 when the penny, a falls from 2s. to 1s. 11d., and then assumed that a fall from 1s. 7d. to 1s. 6d. would involve a loss of exactly the same amount. This assumption is quite incorrect, as a fall of one penny is a much greater proportionate fall when the rupee is worth 19d. than when it is worth 24d."

SOME idea of the expansion of trade during the last few years between Europe and the East may be gathered from the increase in the number of vessels which have passed annually through the Suez Canal and from the rapid progress of receipts within the same period. In the years 1875, 1876, 1877, 1878, and 1879 the numbers of ships amounted respectively to 1,494, 1,457, 1,663, 1,593, and 1477. In 1880 no less than 2,026 vessels were registered as passing the Canal, whilst in the following year this number was increased at a bound to 2,727, and in 1882 and 1883 further strides were made, the figures reaching 3,198 in the former and 3,807 in the latter year. In the same period the revenue had increased from £,1,057,232 in 1875 to £2,422,340 in 1883. In 1884, however, reflecting the universal depression of trade, a marked falling off was discernible, the number of ships being no more than 2,284, whilst the takings fell to £1,945,146.

BY this time, writes a home paper, the gentle Arab is no doubt fairly conversant with the telephone, but the case was different when, some half dozen years ago, two gentlemen paid a visit to the Sultan of Lahej, at Al Hautah, in the province of Yemen. As a propitiatory offering to the chief, they took with them a pair of telephones and about a hundred yards of wire, which they ran up between the courtyard of the Mud Palace and the Council Chamber, in which latter and some twenty headmen were squatting in company with their master. The first whisper that came through the telephone had the effect of sending them all scuttling away ; but they were eventually soothed and brought back again. The Sultan, at first highly interested in the "little foreign talking devil," at length grew tired, and complained that it did not speak Arabic. He was assured that it spoke all languages, and in proof thereof a polyglot individual was taken to the other end of the line and made to chant the praises of his Highness in a crescendo, which ran the gamut of the thirty-nine dialects of Arabia. Before, however, the telephone had a chance of properly vindicating its character the Council Chamber was cleared ; even the dignity of the Sultan being unable to withstand too much magic.

WE learn from a circular issued by Mr. William A Eddy, the reporter of the United States Signal Service Department, that great progress has been made in America within a few years in the study of storms. Mr. Eddy calls attention to the fact that some of the terrible losses of life and property due to tornadoes can be averted. In 1882 Professor T. B. Maury asserted, what was then the fact, that the prediction of a tornado was a triumph yet to be attained by the science of meteorology. In less than two years from that time some predictions of tornadoes were successfully made by Lieutenant John P. Finley, of the Signal Service. The percentage of verified predictions is being steadily increased by a knowledge of the average conditions preceding each series of tornadoes, thus making the predictions more definite and local with each succeeding year. Already the predictions which enable measures of precautions to be adopted for the day, are effective. Of 3,228 predictions of tornadoes made in 1884, 3,201 were verified, and of thirty-eight predictions that tornadoes would occur, made in April and June 1884, eighteen were verified. Of nineteen predictions that tornadoes would occur, made in June and July 1885, fifteen were verified. When tornadoes were predicted, in no instance did violent storms fail to occur, either hurricanes, tornadoes or hail-storms.

THE expenses of Mr. Labouchere at Northampton are returned at £148 16s., and those of Mr. Bradlaugh at £120 13s. 5d. The expenses of Mr. Richards, the Conservative candidate, were £388 9s. 7d. Professor Stuart's election expenses for the Hoxton Division of Shoreditch amount to £141, being a fourth of the sum allowed by Act of Parliament for a constituency of 8,500 voters, viz., £560. The smallness of the amount is due to the activity and energy of the voluntary assistance rendered by the Liberals and Radicals to Professor Stuart during the contest. The Returning Officer's charges amounted to £81.

A LETTER from Alexandria in the *Indépendance Belge*, which that journal states came from an absolutely impartial and well-informed correspondent, states that Olivier Pain died undoubtedly from sickness and fatigue on the march with the Mahdi from Eghila to Khartoum. M. Dimitri Zigada, a Greek merchant, and brother of a merchant at Cairo and M. Giosten, a Hungarian, formerly a prisoner of King Theodore of Abyssinia and since then ostrich-hunter in the deserts of Nubia, who both became prisoners of the Mahdi after the battle of Melbass, arrived shortly after Olivier Pain had fallen from his camel and was dying in presence of his four black attendants. He was interred by them, and M. Zigada says that he could easily find again his burial-place. The black attendants carried Olivier Pain's baggage to the Mahdi. The correspondent says he learnt this some weeks ago from M. Zigada and M. Giosten at Assouan, on the Upper Nile, where General Grenfell had placed a tent in his camp at their disposal. The correspondent says, in conclusion :—"It is a mistake to believe that the sudden death of the Mahdi and of his successor have modified the ambitious and aggressive projects of the Mahdists. M. Zigada informs me that the present chief of the insurgents, Mahomed-el-Keir, after occupying Dongola, advances at the head of an army of 30,000 fanatics towards Assouan, the basis of the English operations. He proposes, even, after taking Assouan, to descend the river as far as Cairo. This project would not offer any difficulties, for the Nile from Assouan to Cairo is perfectly navigable, and the Mahdists have sufficient means of transport at their disposal."

A MEETING of the Senate of the Punjab University was held on Monday morning. His Honour the Chancellor presiding. The Rajah of Mandi, who is staying in Lahore, was present. The Budget estimates for 1886 were passed ; as were also, with trifling amendments, the new financial rules. A letter from Sir Lepel Griffin, resigning his fellowship, was also brought before the Senate, which expressed its regret that one of the original founders of the University should have resigned under the impression stated in his letter ; at the same time "the Senate cannot admit that there has been any disposition to disregard the principles on which the University was founded, or to misapply its trust funds."

MILITARY NEWS.

THE following order for the move of the 2nd Battalion Royal Lancaster Regiment from Poona to Quetta has been issued by the Quartermaster-General :—"The first half battalion with headquarters to proceed by rail to Bombay for embarkation in the Tenasserim on the 25th instant. Instructions regarding the move of the remaining companies will be issued hereafter. On arrival at Kurrachee the half battalion will be railed to Sibi and march thence to Quetta under orders from the General Officer Commanding Quetta District. Families, and such married Privates as the Commanding Officer wishes, to remain in Poona for the present. Camp Equipage now in possession of the regiment to be left behind for the incoming regiment. The ordinary scale of European soldiers' doubled poled tents will be supplied to the regiment at Kurrachee. Indents for the same to be sent in advance as soon as possible. Ordinary scale of baggage, followers (including tent lascars) and ammunition to accompany the regiment. On relief by the 2nd Battalion Royal Lancaster Regiment, the 1st Battalion Oxfordshire Regiment will move by half battalions from Quetta to Poona on dates which will be communicated hereafter."

A MARKETING GRIEVANCE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—Yesterday my servant went to the Nal Bazaar, which is nearer to my residence than Crawford Market, to buy meat, vegetables, &c. When he came back with the meat, and showed it to me, I found it quite stale. I told him to take the meat back to the man from whom he had bought it. He took me to the Nal Bazaar, and showed me the butcher. I asked the butcher, "why do you sell such loathsome meat?" On hearing this he threatened me, and told me that if I liked I might report the matter to the police sepoy. I called a bazaar policeman, and reported the matter to him. He said :—"Madam Sahib, basi gost bechanika hukum nahie hai lakin zeh log Jamedar ko lainch dete hai jab Jamedar koch nahie bolta aur faez bazaar mein bikhay chal jata hai." Which means, "These men give bribes to the Jamadar, who on inspecting the Bazaar in the morning goes away quietly without taking any notice of the things." Had this happened only once, I should not have complained, but for a week I have been troubled by this sort of thing, and I hope the attention of the authorities will be directed to the matter.—Yours, &c.,

Jan. 14. HOUSE-KEEPER.

THE BOMBAY PRESIDENCY ASSOCIATION.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—When I went to hear the Indian delegates at the Framjee Institute, my mind was imbued with a belief in the mischievous and invidious nature of the banning resolution that was adopted by the Presidency Association some months ago. I had then thought that this Association should have steered clear of the two great political rocks ; but after hearing the report of the two delegates, I must confess that I saw valid and strong reasons to change my mind. No adverse critic, be his prejudices what they might, could have escaped witnessing the successful results achieved by imitating this new line of politics. To have heard dispassionately and patiently the delegates on the various interesting and pleasant reminiscences of courtesy, attention, and enthusiasm, peculiar to Englishmen, and experienced at the hands of thousands of electors from among the working and other classes, both males and females, is to become convinced of their political victory. There can be no two opinions now about the wisdom and foresight as to the ultimate success of this novel experiment. To add one more to the list of evidences of success, and which though last, but not the least in importance is the fact of the severe notice and cordiality of reception bestowed upon our friends from India, by some of the party journals in England. A better or more significant notice could not have been taken of the Indian delegates, or the Presidency Association and its works.

Jan. 14. FAIR-PLAY.

SERIOUS REVOLT AT KENDAT.

A TELEGRAM to the *Englishman* from Kendat dated the 4th inst says :—Last night the people incited by reports spread by a few men in the Kendat stockade, rebelled against the Woon, who had submitted to Colonel Johnstone. Mr. Morgan and Mr. Britto, with a few followers, escaped by a miracle, and took refuge with Colonel Johnstone. Mr. Ruckstuhl, the Woon, and his family, with the Company's foresters, were seized and imprisoned by the rebels in the Kendat Jail. This morning, after vainly demanding the release of the Woon, Mr. Ruckstuhl, all the Company's servants, and Colonel Johnstone shelled the fort, sending parties across the river, who, under fire from the Burmese guns, seized several boats, and burned others. They also burned some huts and Burmese stockades on the river bank. The boats being now in our hands, Colonel Johnstone intends to cross the river and attack the fort to-morrow morning. The fate of Mr. Ruckstuhl and the Woon and the servants of the Corporation is uncertain. Every effort will be made to pacify the country, and to restore confidence to the villagers. The ringleaders of the revolt are well known, and it is hoped that they will soon be punished. The delay in sending the British force up the Chindwin is said by the natives to be the cause of the outbreak.

THE Diamond Dyes are the best dyes ever made. DRESSES, COATS, SCARFS, HOODS, YARN, STOCKINGS, CARPET, RAGS, RIBBONS, FEATHERS, or any fabric or fancy article easily and perfectly colored to any shade. BLACK, BROWN, GREEN, BLUE, SCARLET, CARDINAL, RED, NAVY BLUE, SEAL BROWN, OLIVE GREEN, TERRACOTTA, and 20 other best colors. Warranted fast and durable. Each packet will color one to four lbs. of goods. If you have never used dyes, try these once. You will be delighted. Sold by chemists and druggists. Large size 6d., small size 3d. Proprietors WELLS & RICHARDSON Co., 58, Shoe Lane, Charterhouse Street, London, E. C., England.

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These PILLS act with great mildness, and may be taken at any time with benefit.

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THE INCOME TAX BILL.

THE DEBATE IN THE VICEROY'S COUNCIL.

IN the Debate in the Viceroy's Council on the motion to refer the Income-tax Bill to a select committee, the Hon. Sir Auckland Colvin said :—I have heard with the greatest satisfaction the assurances of support which have been given to us both on his own behalf and on behalf of that body which he so ably represents by the Hon. Mr. Steel. I need not say that it very materially strengthens our hands to know that the measures which we have been called upon to undertake, commend themselves to the judgment of that great and important section of our community to which my Hon. friend belongs. My hon. friend, I observe, is an optimist. He sees great benefit to this country from a depreciated standard. He thinks that though persons with fixed salaries may suffer, the country as a whole is benefited, and that even the Government may be re-assured.

But it seems to me a very questionable position to assume that the great increase to our exports is mainly due to the exchange. I believe that it is more owing to the extension of our railways, to the lowering of freight, to the reduction of railway charges, and to the growing facilities given by the Suez Canal than to the depreciation of our currency, and I cannot, therefore think that the expansion of our prosperity will be proportionate to the depreciation of our standard. If silver has fallen 8 per cent since 1880, freights have fallen much more. Railways have extended, railway charges have been lessened. On 7th December 1880 canal frieghts in Calcutta were from £2 16-3 to £2 18-9 per ton ; on 14th December 1885 they were from £1-7-6 to £1-10 per ton,—a fall of 50 per cent. There were on 31st December 1876 ; 6,833 miles of railway open in India on 31st December 1880 there were 9,310 miles ; on 31st December 1885 there were 12,285 miles. I cannot, therefore, bring myself to believe that exchange is the sole, or the most important factor in the extension of our export trade, which has of late years attracted so much attention. My hon. friend I regret to see is among the prophets. I regret it because I think that prophecy is a risky and speculative line of business unsuited to commercial dealings. He has told us that it will take the rupee, ten years to fall to 1s. and 2d. I cannot meet him on this ground ; I know nothing certain of the future ; I think I can see a serious omission in his calculation when he bases the silver production of the next ten years on the limits of the silver production of to-day ; and I cannot shut my eyes to the fact that in the last year alone silver has fallen to the extent of what he looks upon as its future normal fall. But even at the present rate of 1s. and 6d. we shall have withdrawn at the end of those 10 years, on the figures I have above given, 50 crores of rupees from the pockets of the people ; and I do not see where any adequate compensating advantage is to come to them.

We have been told, as I anticipated, that an income-tax is objectionable because it is inquisitory, and because it is unsuited to the genius of the Indian people. Now, with regard to this matter of the inquisitory nature of direct taxation in India of which we are constantly reminded. It is not in regard to India only, I may remind this Council, that objections have been urged in respect of inquisition. Students of text-books on this subject are familiar with the fact that for many years after the introduction of an income-tax into England this particular objection was to them of constant recurrence, But time has there worn down, if it has not entirely effaced, the edge of this class of objection, And what time has done elsewhere, time may be trusted to do here. In point of fact, as your Lordship said last Monday, the operation of the license-tax during the last eight years has been of no small assistance in the matter. We are far removed from the day which I myself can well remember when the first introduction of direct taxation sent a tremor throughout the Peninsula. All have learnt and all have profited by the experience of a quarter of a century. We on the one hand have found that we must avoid as much as may be the multiplication of returns, and a variety of other points ; which were in their nature vexatious and which were not essential to the operation of the tax ; the classes liable to assessment on the other hand have learned and are still learning that with a little honesty, a little punctuality, and a free recourse to the regular remedies open to them ; they can escape the ills which they the more dreaded, because they were ills they wotted not of My Hon. friends Mr. Evans and Mr. Piari Mohun have warned us that the tax is one which in its working will cause much difficulty, and that it will give rise to considerable practical injustice. We have been told that every effort will be made to evade its just incidence. I do not believe that the great section of the community concerned, whose reliability and honourable discharge of their business obligations is of world-wide notoriety, is open to that indictment, or that they differ in any material respect from the great body of the Indian people of which they form so important a part, My Hon. friend Mr. Piari Mohun has asked me for a pledge as to the duration of the tax. No financial member who has any pretention to wisdom will ever give such a pledge. Prudence is to a financial member what modesty is to a woman, and if he once throws it aside he must expect to descend to that fallen class from whom nothing more may be hoped for. Nor in asking for such a pledge is my hon. friend consistent with the assurance he has given us that he accepts the principle of this bill. If the principle is sound, it is unreasonable and inconsistent to promise that its application shall be of limited duration. So that I must decline to give any such pledge as I am asked for ; nor would it be of any value if I give it. No pledge could bind my successor, who must be guided by the exigencies of the day in which he is called upon to administer to our finances. Next in regard to the import duties Mr. Mandlik has urged, and quoted authorities to prove that their re-imposition would not be felt. That I take leave to say, is beside the question. What we are concerned to see is that taxation should be imposed proportionately to the means of the people. If the import duties were little felt by the poor man, they would *a fortiori* be far less felt by the rich man ; what we have to look to is that each man should pay in proportion to his means, and not merely that the poorest should pay a tax which is not absolutely unbearable. I should wish however to say a few more words on the subject of the import duties because I am compelled to disagree with a great deal of what I daily hear about it. We have been told that they should have been retained ; and in public discussion on the subject, we are constantly assured that the import duties were abolished solely in the interest of Manchester. It may be very obtuse ; but for the life of me, I fail to see how, in a matter of this kind, we can separate the interests of Manchester from those of India, or the interest of the manufacturer from that of the consumer. If to one, above all things, desires a free-market for his goods, the other, above all things, requires the removal of all restrictions ; the effect of which is to raise upon him the price of the goods. The source of Manchester's profits is the source of economies to India. The only interest which seems to me to have been sacrificed are those of the persons who hitherto had enjoyed the monopoly of exemption from taxation. But it will be and has been said, that while this Bill is very well, it does not alter the fact that at £1,200,000 were of the revenue, and that the country could not afford it. Putting Manchester, in other words, out of the question, I am assured that the import duties should have been retained, because we could not afford to part with them. Well, let us look at a few figures. We have seen that the average surplus of the past three years has been £700,000 ; we know that the Famine Insurance Grant is provided from annual surplus funds of £1,200,000, so that we have had an annual surplus of £2,200,000, and it is now argued that this was not sufficient and that we should have added to this £1,200,000 more, or in other words that the import duties should not have been reduced, because we ought to have maintained a surplus during the last three years of nearly three and a half millions. Who in the name of reason could have hoped to maintain such a surplus? Would the Council like to know what would have happened if we had attempted to maintain it? Expenditure, much of it unnecessary, would have increased and would were established itself. Extravagance would have been the order of the day ; and when the day of retrenchments and reduction came—as come it assuredly would—the whole administration must have been thrown out of gear. If, on the other hand, so very considerable a sum as £1,200,000 had been maintained for the extinction of debt or for the construction of railways, how long would the tax-payer have put up with it? Would he not have said he was doing too much for posterity, and bearing too large a share of a burden towards the removal of which he already annually contributed a surplus of over two millions. We should have been abstracting annually £1,200,000 from the resources of the country, and employing it in redeeming a public debt bearing 4 per cent. interest by monies which, in private hands, would be invested at 7 or 8 per cent., and be utilised in the production and the renewal of wealth. To make railways from surplus revenues which one may happen to possess is one thing, to maintain at the expense of the tax-payer, a large surplus for the sole purpose of making railways seems to me to be quite another matter. I am well aware that the view I have here taken in making the above remarks is not the popular view ; but a man must have the courage of his opinions. My hon'ble friend, Mr. Mandlik, has argued that the abolition of the import duties stands condemned, because it has not sufficiently resulted in increased imports of manufactured goods. I cannot follow his calculation. The value of imports of manufactured goods, treasure and Government imports apart, which in the 10 years before 1878-79 averaged 35 crores, was, in 1884-1885, 53 crores. The average of the four years from 1878-79, when the first duties were remitted to 1881-82, the year before the final abolition, was 47 crores ; the average of the three years from 1882-1883 to 1884-85 has been 51 crores. The percentage of increase from 1878-79 to 1881-82 has been 28 ; from 1878-79 to 1884-85 it has been 45. If we remember that during this period prices have been steadily falling, and that these figures represent values not quantities the real increase will be much greater. I am not so foolish as to suppose that the great growth of our imports since 1878-79 is due solely or mainly to the abolition of the import duties. It is due to a variety of causes. It is partly due to the increase in our exports ; it is partly due to the cause to which so much of the increases of our exports is due, viz., to the extension of our railways and to the consequent improvement in the distribution and cheapening of commodities ; it is due to the forcing of accumulated stocks, owing to the fall of prices in England, upon the Indian market ; it is very largely due to the fall of prices in England ; but unquestionably it is also partly due to the abolition of import duties. If the state of our exchange has, on the one hand, enabled us to place large European stocks of grain and of seeds on the market, and has prevented us from feeling in that direction the full effect of depression of prices which weighs so heavily at home, (and to which, so far as the commodities are concerned which form the chief stables of our exports, we have not a little contributed) it has on the other handicapped us in our power of purchasing piece-goods, and has supplied an additional argument to what seem to me the unassailable economical grounds on which those duties were abolished.

My hon'ble friend Mr. Mandlik has criticised at some length the expenditure in various branches of the administration with which personally I am not very intimately acquainted. I will not therefore follow him further on this ground than to say that to his desire to introduce economy into the administration and to extend the employment of native agency I personally and entirely subscribe. Whether from the more narrow ground of my own special province of finance or from larger political considerations any practical efforts suggested in this direction will have my constant and strenuous support. I believe that in the dual agency by which administration is and must be carried on in this country we should endeavour and make it our great aim to march not on parallel, but on governing lines.

The Hon. Mr. Hope said :—Our hon. colleague Sir Auckland Colvin warned us, on the last occasion when we met to consider this Bill, that we should probably find to-day various ancient weapons furbished up for use in an attack upon it, but I confess I hardly expected to hear it seriously contended that direct taxation was unsuited to India and obnoxious to its people. Direct taxation, I venture to maintain, is not a noveity in India, as too commonly supposed, but a most ancient and well-known institution. Native Governments have from time immemorial made the non-agricultural classes contribute their share of the expenses of the State. To the native mind in general, this appeared only just, fitting, and to be contentedly borne. Between cultivators and traders, poor and rich, no sense of unequal treatment could subsist under the system which our predecessors in the Empire for centuries pursued. But when we superseded them we gradually abolished the structure of direct taxation which they had laboriously raised. In the elder Provinces, this change was consumed by about the year 1844, in the newer ones it took place later, but the only survival of the native system now are the Capitation Tax in Burma and the Pandhari Tax in the Central Provinces, which are specially dealt with in the Bill now before us. On the other hand, all Native States now remaining have, speaking broadly, retained their old method of direct taxation to this day. What is the result? When we collect a paltry half million or so, British India rings with discussions and objections, while to our native feudatories direct taxes, under innumerable forms and names, and to a proportionately larger amount from a far smaller population, flow in without a murmur. This fact is so remarkable, that it appears well worth our while to endeavour to examine into and ascertain its causes. Having served for considerable periods in Native States, and been directly and indirectly concerned, as a Political Officer, with their administration, I have had some opportunities of observing their system in this respect, and have myself been connected with the collection of direct taxation far heavier than any which has ever been contemplated in British India. The characteristics of their system may be concisely described as traditional acquaintance with individuals and their circumstances, rudely equitable apportionment between man and man, permanency or dislike of change, and employment of the regular localised revehue agency. In 1880 a middle-aged Native Chief, who is his own Prime Minister, and a most intelligent personal ruler, descried to me his own practice in a few words. "In my State" (he said) the name of every house-holder not an agriculturist is shown in the books of the village to which he belongs, with the sum he and his ancestors have been paying. This is levied from year to year. Only on extraordinary occasions is any alteration made. If the family became "divided" the sum might be made into shares at their request. If it notoriously fell into great poverty, some permanent reduction might be conceded ; or if the business were quite ruined and improved, I might increase the annual sum. But to get a small sum I should never cause an outcry. Everything would be inquired into and decided, in the presence of the parties, on the evidence of the village headman and neighbours." I am aware that this description might not apply precisely to all parts of India, as also that Native States are subject to paroxysms of tyranny and that even in those well administered acts of injustice may occur. But it is sufficiently typical, and accounts for the fact of the ready levy in these States of direct taxation. Turning now to British India—in 1860 we were obliged by financial necessities to revert to direct taxation, which we had gradually abandoned, but instead of a native model, softened and adapted to our circumstances, we unfortunately set up that of the income-tax, as in force in England. To get direct taxation into good working order, even after a suitable model, would have been a work of time and care in the absence of the long standing record of the names and resources of householders which we had in earlier years done away with. But what, except failure, could attend a sudden call on relatively ignorant and unlettered millions, at short notice, to assess themselves, or prove right of exemption, to send in elaborate returns and calculations, and to understand and watch their own interests under the system of notices, sub-charges of claims, abatements, instalments, penalties, and what not consequent thereon. Necessarily there followed a long train of evils. An army of tax assessors and collectors temporarily engaged could not be pure. They were aided by an army of informers actuated by direct gain or private animosity. Frauds in assessment and collection went hand in hand with extortion in return for real or supposed exemption. Inquisition into private affairs, fabrication of false accounts where true ones did not exist or were inconvenient, acceptance of false returns, rejections of honest ones, unequal treatment of the similarly circumstanced—all these more or less prevailed. The tax-reckoned numbers not really liable, for zemindars illegally recovered from its tenants, and masters from servants, while underlings enriched themselves by the threat of summons. Acts XXI of 1862 and XVI of 1863, while affording relief in some respect, practically stereotyped many inequalities and heart burnings. In later years the system of assessment by broad classes was an improvement on the earlier complications, but the advance of local officers towards equitable assessment was perpetually being cancelled by the alterations in rate and liability which I shall presently notice.

Renewed direct taxation in British India thus made a false start, from which it has never recovered. Possibly, with time and care, a great improvement might have been effected if the law had remained unaltered. But, unluckily, with its too English form, came the idea that the tax was to be, as in England, a convenient means of rectifying Budget inequalities, and a great reserve in every financial and national emergency. In consequence of this idea, incomes between Rs. 200 and Rs. 500, which had been taxed at 2 per cent. in 1860, were exempted in 1862, the 4 per cent. rate was reduced to 3 per cent in 1863, and the whole tax was dropped in 1865. In 1867 it re-appeared in the modified form of a license-tax, at the rate of only 2 per cent. at most, but reaching down again to incomes of Rs. 200. In 1868 it became a certificate tax at rates a fifth lower, and again commencing with a Rs. 500 limit. In 1869 it became once more a full blown income-tax at 1 per cent. on all incomes and profits of Rs. 500 and upwards. In the middle of the same year it was suddenly nearly doubled. In 1870 a further rise to fully 3¾ per cent. occurred : but with better times the rate fell in 1871 to 1;1-24 per cent. with a limit of Rs. 750, and in 1872 the limit was further relaxed to 1,000 and upwards. In 1873 came a second period of total abolition, to be succeeded from 1877-78 by the new series of Acts with which we all are familiar. Along with the changes in rate and incidence just described came changes in name, form classification, and procedure. With one object or another twenty three Acts on the subject have been passed since 1860. This long recital of what is well known to my hearers will have been tedious I fear ; but it seemed necessary to enforce my point, which is that we have hitherto attempted direct taxation in British India under conditions which rendered success impossible. Owing to the perpetual changes the people never certain who was liable or what was the sum due, were an easy prey for fraud and extortion, while the superior officials time after time found their labours thrown away, and a fresh battle with guess-work and deception to be begun. That both officials and people should in 1872 have united to condemn an impost hitherto associated only with such evils, is not to be wondered at. Our abandonment of the machinery of direct taxation inherited from our predecessors was one of the things in us which the mass of the people disliked without being able to understand. Our new-fangled and European attempts to retrace this policy seemed to them tyrannical, compared with the rude expedients familiar to their fathers. All things considered, the abolition of the Income Tax in 1873 was probably the best thing that could then be done.

But direct taxation could not long be dispensed with. A new start was made in 1877. This start was, I think, decidedly well intentioned, made in considerable appreciation of past defects and desire to avoid them. It was wise to begin with trades and classification, but it seems to me that too much was made of supposed local differences, and too much importance attached to local action. Bengal, Madras, and Bombay passed Acts of their own ; Northern India was dealt with by the Imperial Legislature. As a necessary consequence, further legislation was soon needed to remedy the inequalities. Some good was thereby effected ; more would have resulted, but for the, as I think, unfortunate abandonment of the Bill introduced in November 1879. Act VI. of 1880, with the local Acts it amended, is still in force. Their continuance for five years unaltered has done a great deal to remove such evils as arose from

however, that the event had been otherwise that action had been taken in 1878, and that the import duties were existing at this day, will the hon. member seriously contend that, although they would be a convenient source of revenue, they would reach the rich non-agriculturist in any degree at all approaching that in which justice to all other tax-payers demands that he should be reached? In conclusion, I feel it incumbent upon me to trouble the Council with a few remarks regarding the question of silver and exchange. By way of introduction, I would ask leave to read an extract from our Proceedings of 21st March 1877, in which I am reported to have spoken to the following effect:—"Although there were occasions when the strength of a Government might be to still, he (Mr. Hope) did not sit still to think that this was one of them. The British Empire was interested in the silver question as much as any nation in the world—in fact, more so in consideration of the special double life which it possessed, a life both European and Indian. The English nation had in England an enormous debt, contracted and payable in gold. It had likewise there a vast manufacturing industry for export, which depended in a great measure on the ability of the silver-using nations with which it dealt to pay for its products. Here in India, on the other hand, it had a heavy debt to defray in gold, while all its assets were raised in silver. Thus if there were any serious rise in the value of gold, such as he for one believed had taken place, rather than a fall in the value of silver, England must suffer both at home and in her debt-obligations, and her current commerce, and in India by the depreciation of the national—he meant in the sense of the Indian national—capital, which was almost entirely in silver by the increased weight of the obligation which she had to meet in gold and by the decrease in the value of her means of meeting them. He believed it, therefore, to be entirely the interest of England, whether in England or in India, to have as large a circulation medium as possible, and one which should embrace both gold and silver as a full legal tender. It would be gathered from what he had said that he was one of that minority—and he must admit with regret that they were at present a rather small minority—who were in favour of bi-metallism. So long ago as August last (1876), after studying everything on the subject which was within his reach, he had written privately to his friend Mr. Chapman, the Financial Secretary, that he could come to no other conclusion than that that system was the right one. He believed it was quite possible for Government to fix a ratio between gold and silver after due enquiry, and that it was just as much the duty of Government to do so as to take any other measures for the protection of the community. No doubt such a step could not be taken without an understanding with other nations. But if they were to wait till all nations agreed on the subject or till they could get together a sort of universal conference, they might have to wait for ever." How far these views have been confirmed by experience, I leave my hearers to judge. For myself I can only say that from that day to this I have watched most carefully all the phases of the question. I have studied all notable utterances upon it, I have neglected no opportunity which lay within my reach of pressing for practical action as I deem indispensable in order to place our finances in a safe position for the future, and to recover as far as may be the position we have lost in the past. I entirely agree with my hon. colleague Sir A. Colvin in holding though I might justify my faith by somewhat different arguments, still a low exchange is not that benefit to India which it is in some quarters supposed to be. I am convinced that unless a remedy be applied soon before prices of Indian produce are seriously affected the result will be a practical confiscation of a proportion corresponding to the depreciation of such part of the circulating capital of the country as consists of silver money. None the less does it seem clear to me that the present relative values of gold and silver have a disastrous effect upon trade in general, and upon large classes of the population of England. We may extend direct taxation so as to redistribute the public burdens more equitably between the agricultural and non agricultural classes; we may effect expenditure without checking the natural growth of the country (as I trust we may do); we might even go further, in our zeal to make two ends meet o.. the short-sighted and usually short-lived course of blind reduction without regard circumstances but as long as the currency difficulty remains unmet, and the chasm of depreciation yawns before us, all such attempts to rectify the finances must be futile, and like tinkering the sides of a kettle when the bottom is out. This is obviously not the occasion for me to pursue this matter further or in detail. I will only say and hear, as in the foregoing remarks on the subject. I offer my personal opinion, only that I deem the only effective remedy to be the adhesion of India, at least, upon terms which it would not be difficult to adjust, to a Bimetallic Union comprising most, if not quite all of the nations which were represented at the Paris Conference of 1881. By such means alone can we hope to afford to the unfortunate receivers of fixed incomes to whatever class they belong, the relief which is their due, or to establish any finances on a sound basis.

H. E. the VICEROY said:—Before putting the question I am sure I may be permitted to express the very great satisfaction I have derived from the generous unanimity with which the various members of this Council have expressed their approval of the measure placed before them. Quite independent of those who are connected with the Government, we have amongst us representatives of the three most important interests in India affected by the present Bill. We have a most distinguished representative of the mercantile interests, to whose incisive and weighty speech I am sure we have all listened to with the greatest pleasure and profit. We have an equally distinguished representative of the interests of the learned profession, and we have also amongst us two gentlemen who are exceptionally authorised to speak on behalf of that which is as great an interest as any other with the native community. When, therefore, we find that all these representative interests have been good enough to acquiesce in the measures which under any circumstances any Government whatever would have introduced with a considerable amount of anxiety, we may all congratulate ourselves upon the result of the policy which we have pursued. But there is another view in which I personally may be permitted to regard this question, and which gives me even greater satisfaction than that which I have derived from the consciousness that a measure of the Government has been unanimously approved by this Council. As the representative of the Queen-Empress, and as in some respects the spokesman of the British people, I cannot but consider that the unity of the effort, which we have agreed to make in common for the protection of the defence of the Indian Empire, is a better proof and test, and more practical in its nature than any that could be produced, of the solidarity of the interests which unite her Majesty's British and Native subjects in one common feeling of loyality towards her Majesty the Queen-Empress. Let me assure those gentlemen who represent so ably native interests in the country that the manner in which the native community has stepped forth so approvingly, and I may also say so enthusiastically, to the support of the policy of the Government on this occasion, will not fail to be appreciated at its true value by their fellow subjects at Home.

The motion that the Bill be referred to the Select Committee was then put to the vote and carried unanimously.

The Council then adjourned to the 22nd instant.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY.

BOMBAY, 14th January 1886.

Means of observations at 6 a.m., 10 a.m., 2 p.m., 4 p.m., and 10 p.m.

Barometer corrected 32 deg. Fah.	29·935
Temperature of the Air	73·1
Wet Bulb Thermometer	65·5
Dew Point	61·3
Relative humidity of Air	0·672
Extent of cloudy sky (the whole sky clouded=10).	8·0
Maximum temperature of air (read at 6 p.m.)	79·1
Minimum do. (read at 10 a.m.)	62·0
General Directions of Wind*	NE, ENE, NE, NNW, N.
Movement of wind in 24 hours*	351

* From midnight to midnight.

BENGAL.

THE PUBLIC HEALTH SOCIETY.—The Hon. Joy Prokash Lall has given a donation of Rs. 200 to the Public Health Society, and has been elected a life member. A fresh series of lectures is about to be opened under the auspices of the Society, in which medical opinion will be strongly represented. Dr. McLeod will give a lecture on Milk, Dr. Harvey one, on Vaccination, and Dr. K. D. Ghose one, on Underground Sewerage. The first will be delivered this month, and the second and third in March. In addition to this, Dr. Harvey has adapted to the conditions of Indian life a tract on "Babies," which will be issued shortly. The Health Society thus shows no lack of vitality, and that this is so, is a matter for sincere congratulation, since at no time in the history of Calcutta has the necessity for the service of such a body been so keenly felt.—*Englishman.*

CAMP FURNITURE.—Lightest, strong, and most portable made—The Excelsior Folding Chairs, legs folds up to size of fishing rod, Rs. 7-8 and 9-8; Washstands, basins fold round legs, Rs. 8-8; Beds, supports close with one movement, Rs. 29-8; Tables, roll and fold into very small space, Rs. 19; Camp Crockery, Camp Cutlery; Moir's Army Rations, etc.—PHILLIPS and Co., Ld., Bombay and Poona.

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NOTICES.

"EUREKA" LENSES.

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SALE of splendid English and Hindustani Musical Boxes; best Pebble Spectacles, Eye Glasses, Trial Cases, &c.
On WEDNESDAY, the 20th instant, at 2 p. m., Messrs. MEHRJEE JOHNSTON and Co. will sell by Public Auction, at their sale rooms, No. 4, Forbes and Meadows-streets, Fort, the following:—
By order and on account of whom it may concern. Landed ex s. s. Nepaul, 1 case 16 English and Hindustani, 4 to 10 airs, splendid Musical Boxes in variety.
Also a small stock of spectacles, &c., in variety, consisting of grooved tinted, goggle, bent eye, and horse-shoe tinted glasses; polished edged Paris pebbles; meniscus, convex, concave, conical, periscopic spectacles in gold, silver, aluminium and steel frames; aluminium gold folders, glasses with springs; eye glasses, tinted grooved glasses, convex and concave trial cases, &c., will be sold singly, and now on view.
MEHRJEE, JOHNSTON & Co.
Bombay, 16th January, 1886.

BOMANJEE DOSSABHOY, AUCTIONEER.

AUCTION SALE of valuable large four-storied house and premises at Baba Dhaboo Street.
On SATURDAY, the 23rd instant, at 4 o'clock p.m., on the premises, BOMANJEE DOSSABHOY will sell by Public Auction by order of Messrs. Bhana Heera and Mugga Gowa, and on account and risk of Sullimanji Essaji and Essajee Tajbhoy, under and by virtue of the power of sale contained in an Indenture of Mortgage dated 15th June 1883.
All that piece or parcel of land or Government ground, with the messuage, tenement or dwelling house standing thereon, situate, lying and being without the Fort of Bombay, fronting on the west side of Baba Dhubboo-street in the subdistrict of Mandvee, and formerly as well as now in the occupation of the said Sullimanji Essaji and his tenants, registered in the books of the Collecter of Land Revenue under old No. 2735.
Collector's new No. 9711, old Survey No. 1050, new Survey No. 1455, and assessed by the Collector of Assessment under No. 9, standing No. 6 thereon, one hundred and forty and three-ninth square yards or thereabouts, be the same little more or less, and bounded as follows:—that is to say, on or towards the east by the sweepers' passage, on or towards the west by the said Baba Dhubboo-street, on or towards the north by the house of Borah Valley Mahomed Lookmanjee, and on or towards the south by a sweepers' passage and a house of Ruttonbai, daughter of Essaji
The property is sold will be sold subject to a first mortgagee for Rs. 3,000 and interest if any due thereon.
The purchasers shall have to pay a deposit of 25 per cent, at the time of sale.
For further particulars and conditions of sale apply to the undersigned Auctioneer.

AUCTION SALE of Landed Property at Shaik Abdoola Pockmoria-street.
On MONDAY, the 25th instant, at 4 o'clock p.m., on the premises, BOMONJI DOSSABHOY will sell by Public Auction, by orders of Messrs. Bhana Heera and Mugga Gowa and on account and risk of Borah Boduji Dossaji, under and by virtue of the power of sale contained in an Indenture of Mortgage dated 18th June 1883.
All that piece or parcel of land or Government ground, together with the messuage, tenement or dwelling houses standing thereon, situate, lying and being without the Fort of Bombay at New Town, fronting on the east side of Shaik Abdoola Pockmoria-street in the subdistrict of Bhuleshwar, and formerly as well as now in the occupation of the said Peerbhoy bin Immamoodin, registered in the rent roll of the Collector of Land Revenue under No. 3117, and assessed by the Collector of Assessment under No. 1, containing by admeasurement in length and in breadth, be the same little more or less, and bounded as follows:—that is to say, on or towards the east by the Shiak Abdoola Pockmoria-street, on or towards the west by the sweeper's passage, on or towards the north by the house of Orah Tybboy Dossajee, and on or towards the south by the house of Orah Allibhoy Noorbhoy.
The purchaser shall have to pay a deposit of 25 per cent at the time of sale.
For further particular and conditions of sale apply to the undersigned Auctioneer.
BOMANJEE DOSSABHOY, Auctioneer.
Bombay, 15th January 1886.

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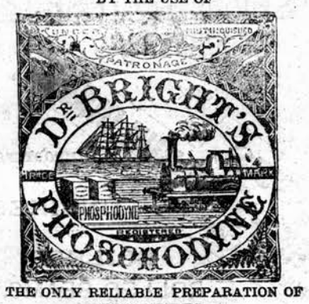

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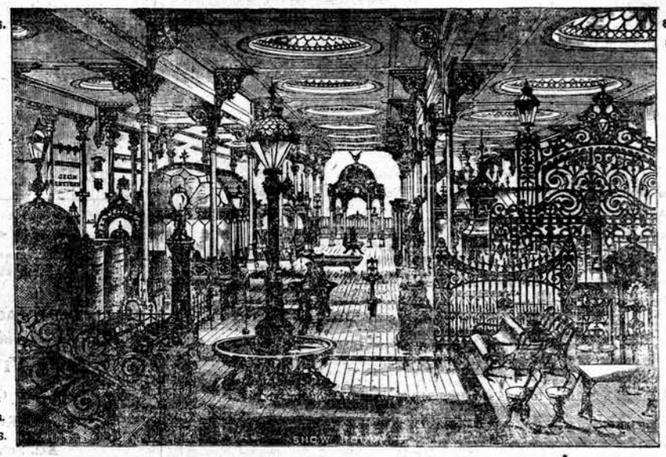

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THE BEST REMEDY FOR ACIDITY OF THE STOMACH, HEARTBURN, HEADACHE, GOUT AND INDIGESTION

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Of Druggists and Storekeepers throughout the World.

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HORSES! HORSES! Arrival of the Second Batch of Arab Horses and Mares per s. s. "Java" from Bussorah.

Immediate attention of Racing Gentlemen and Horse-Breeders is earnestly requested to inspect the Second Fresh Batch of superior HIGH-CASTE ARAB HORSES, consisting of Chargers, Hunters, Racers, Ponies and Galloways, &c., belonging to well known Dealer JUSSIM FEEDA.—No. 305, Bhendy Bazar Commission Stable Bombay, 7th November, 1885.

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Gold Acorn Bangle, Rs. 60 Cash.

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A neat all Gold "Porte Bonheur" Bangle, Etruscan Decoration, without joint. Price Rs. 32 Cash.

All Gold "Porte Bonheur" Bangle, Rs. 27 Cash.

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A New Silver "Fichu" Brooch.
Gold ditto, Rs. 40 Cash.
For *fichu*, lace, "cloud" or bonnet strings. This style is much worn now.

A new Silver "Fichu" Brooch. Rs. 6 Cash.

Price Rs. 6 Cash.

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New Design. Price Rs. 11 Cash.

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BOMBAY.

Bombay, December 23rd, 1885

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TREACHER'S "GLENLIVET" WHISKY

THE great success attending the introduction of this Fine Spirit into the Indian Market, is a sufficient indication of its quality.

CASH. per doz. Rs.	as.		CASH. per doz. Rs.	as.
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Is a blend composed of matured Whiskies from the most renowned Distilleries in Scotland.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		The cream of Scotch Whiskies, softened and matured by Age.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Pure and wholesome, Guaranteed to be distilled from the best malt, and free from any smoky or objectionable flavour.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Consists of the finest Whiskies selected from those distilled during each fine Barley season.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Highly Commended by Connoisseurs for its Fulness, Fragrance and Mellowness.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		The Butting, Bonding, and Blending is carefully attended to by practical men at Treacher and Company's Scotch Agency, and is one of the chief secrets of the success of the brand.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Highly recommended as a stimulant by the most eminent Physicians.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Is supplied to upwards of one hundred and twenty Regimental Messes, Clubs, and Co-operative Societies.		
22	8	... Treacher's ... GLENLIVET ... Whisky ...	22	8
		Special terms for quantities to the Trade, Messes, Clubs and Co-operative Societies.		

TREACHER & COMPANY, LD
WINE MERCHANTS,
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FOR FILES. HAND CUT TRADE MARK TESTED

FOR STEEL. THOS JOWITT / Thos Jowitt — J — T. JOWITT / TRADE MARK J — TRADE MARK TESTED

GOLD MEDAL AND AWARDED TO CUTLER, PALMER & CO. FOR GENERAL EXCELLENCE — CALCUTTA INTERNATIONAL EXHIBITION 1883-84

FIRST CLASS CERTIFICATE.

CUTLER, PALMER & CO.'S
CELEBRATED
INVALIDS' PORT WINE.
RECOMMENDED BY MEDICAL MEN.
Price Rs. 27-12 Net per dozen Quarts.
THIS WINE HAS NOW MANY IMITATIONS.
See that our Brand is on the Cork, Capsule, and Label.

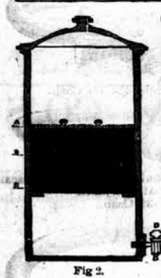

Fig 2.

THE "SANITARY" FILTER,
NEW PATENT. (NAME AND TRADE MARK REGISTERED.)

This is a new arrangement, so constructed that the top plate, instead of being *cemented* in, can be taken out and replaced again at pleasure. It is kept in its place by notches (see Fig. 2), and no cement or other means of fastening are necessary.

This allows the whole of the filtering material to be emptied out in a few seconds, and enables the purchaser to wash and clean it every week, or once a month, according to requirement. The worse the quality of the water to be filtered, the oftener should the filtering material be cleansed.

1 Gall. size Rs. 12; 2 Gall. size Rs. 17.

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IMPORTERS AND MANUFACTURERS OF HOUSEHOLD SUNDRIES,
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AMERICAN ORGANS AND HARMONIUMS
SOLE AGENTS IN INDIA FOR THE
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PIANOFORTEFABRIK,
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IRON FRAME PIANOS by all the LEADING MAKERS.
MILITARY & STRING BAND INSTRUMENTS
Illustrated Price Lists Free by Post.
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SINGLE HARNESS, Plated, of the best English Leather and Workmanship, from Rs. 110 to Rs. 190.

DOUBLE do., from Rs. 250 to Rs. 450.

SINGLE HARNESS, Brass-mounted, our own make, well known for its durability, from Rs. 80 to Rs. 145.

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Tandem, Brass-mounted, from Rs. 235 to Rs. 290.

N.B.—Our Complete Illustrated Price List is now ready and will be sent free by Post on application.

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Always in Stock,
ALLEN'S CENTRIFUGAL PUMPS.
Jowitt's Files and Steel of special quality.
PLATES, BARS, RODS, ANGLES, AND TEES.
Corrugated Plates of Guaranteed Quality.
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HIGHEST PRIZE AWARDED AT THE CALCUTTA EXHIBITION, AND THE ONLY SUCCESSFUL ICE MACHINES THERE.

TRANSPARENT BLOCK ICE-MAKING MACHINES.
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MESSRS. H. J. WEST & CO. are prepared to enter into Contracts with responsible parties for the establishment and starting of ICE FACTORIES in any part of India, such Contracts to include the whole of the Ice Machinery, Engines, Boilers, &c. Free Delivery on the spot. Also Fixing, Starting, and Working the Ice Machinery, in full operation for one month, or longer period. MESSRS. H. J. WEST & CO. in these cases undertake all trouble and risks, and bind themselves to hand over the Plant in complete working order as a going concern.

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KEYLESS WATCH
AT Rs. 25
is the most perfect time-keeper for rough & daily use ever manufactured.
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FOR RIDING AND DRIVING WITHOUT A BIT.

DIRECTIONS FOR USE WITH OLD BRIDLES.

Take off the bit and noseband and buckle the cheeks of the bridle into the side holes of the Carrago, and the reins into the rings. The Carrago should be placed just above the mouth.

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A splendid Consignment of Hunting and Steeplechase Saddles, by WILKINSON and KIDD, and the best makers.

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AND BY APPOINTMENT TO H. E. LORD REAY, GOVERNOR OF BOMBAY.
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Open-face, with thick oval or strong Crystal glasses.

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Of Superior Manufacture and Firstrate Time-keepers.

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„ 70 Keyless Open-face 200
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Of our own Special English Manufacture, ¾ Plate, Jewelled Movements.

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Of the finest Manufacture and Adjustments for Racing and Astronomical Purposes, Silver.

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Keyless Watches to wind and set hands without a key.
Open-face with strong oval or flat Crystal glasses.

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LUND & BLOCKLEY'S CELEBRATED KEYLESS CAMPAIGN WATCHES.

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These Watches have been supplied to a great number of Officers, many of whom have left their Gold Watches in the care of Messrs. Lund and Blockley at their Indian Branch, Bombay, before going on active Service.

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No. 19 Crystal glass, strong German Silver Case, Lever Escapements, Jewelled, Keyless ... ...Rs. 26
This Watch is most suitable for a Boy's first Watch. It is carefully made, and being of special strength, will stand a fair amount of knocking about and yet keep good time. The Movement is Lever. Examined and guaranteed by ourselves, Jewelled, and with the latest improvements.

GENTLEMEN'S GENEVA WATCHES.
In Sterling Silver Cases, examined and guaranteed by ourselves.
With strong oval or Crystal glass.

No. 21 Key Winding Watches, full Jewelled, Horizontal Escapements, Plain, Engraved, and Chased Silver Cases .. ..Rs. 18
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„ 23 In Hunting or Half-hunting Cases, Horizontal Escapement ... 20
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To wind and set hands without a key, open-face, with strong oval of Crystal glass.

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